

**COMMUNITY SERVICES BOARDS'  
ANNUAL INFORMATION REPORT  
(FOR FYE 6/30/04)**

**ISSUE DATE: SEPTEMBER 1, 2005**



**JAMES S. REINHARD, M.D.  
COMMISSIONER**

*Published by the  
Virginia Department of Mental Health, Mental Retardation  
and Substance Abuse Services  
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## **CONCERNING THIS REPORT**

### **For Information**

*This report is provided for “**INFORMATIONAL PURPOSES ONLY**”.*

*We appreciate any comments and suggestions that will improve the report. Please complete the “**COMMENTS AND SUGGESTIONS**” page 59 and submit to us.*

*This report is available on our website at [www.dmhmrzas.virginia.gov](http://www.dmhmrzas.virginia.gov) under the Office of Budget and Financial Reporting Publications. Our goal is to update and have the next report ready for publication by April 1, 2006. Please contact us if you have any questions or comments. Contact information is shown below.*

*The **Financial Reporting Management Team** is shown on Page 4 of this report.*

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## **PREFACE**

### **Preface**

This report was compiled by the Office of Budget and Financial Reporting (OBFR) and reflects information it has on file for CSBs at June 30, 2005. For the most part, information in this report is based on CSB audits for fiscal year ending June 30, 2004. These audits have been reviewed and the findings have been summarized by the OBFR. We anticipate that additional information will be added to this report in the future based on feedback from the CSBs and other users. The following information including ***“WHAT’S NEW”*** is included in this report.

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## **WHAT'S NEW?**

### **Information**

For the most part, this report presents updated and reformatted information from our report issued July 31, 2004. Newer information is presented as noted below.

- CSB Interest Income & Deposits FYE June 30, 2004 (p. 34)
- CSB Investments Summary FYE June 30, 2004 (p. 35)
- CSB Federal Grants FYE June 30, 2004 (p. 36-44)
- CSB Child and Adult Care Food Program (p. 45)
- Comments and Suggestions, (p. 59)

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<b>Nauri Ahmed</b> , CGFM, CPA Financial Management Analyst (804) 371-4613 <a href="mailto:nauri.ahmed@co.dmhmrzas.virginia.gov">nauri.ahmed@co.dmhmrzas.virginia.gov</a>	<u><b>CSB Assignments:</b></u> Alexandria Alleghany Highlands Arlington Fairfax-Falls Church Harrisonburg-Rockingham Loudoun County	Northwestern Prince William County Rappahannock-Rapidan Region Ten Rockbridge Area Valley
<b>Jerry Spivey</b> , CGFM, CFE Financial Management Analyst (804) 371-0122 <a href="mailto:gerald.spivey@co.dmhmrzas.virginia.gov">gerald.spivey@co.dmhmrzas.virginia.gov</a>	<u><b>CSB Assignments:</b></u> Chesapeake Chesterfield Colonial District 19 Eastern Shore Hampton-Newport News Hanover County	Henrico Area Middle Peninsula-Northern Neck Norfolk Portsmouth DBHS Richmond BHA Virginia Beach DHS Western Tidewater
<u><b>On the Website for DMHMRSAS:</b></u> 1. Year 2006 Performance Contract Exposure Draft 2. Financial Management Standards Guide for CSBs 3. Model RFPs: Audit and Banking Ser- vices 4. Model Contracts Audit and Banking Services 5. DMHMRSAS Annual Financial Report 6. APA Form 110	<u><b>Professional Reference Materials:</b></u> <b>OMB Circulars:</b> <a href="http://www.whitehouse.gov/wh/eop/omb">www.whitehouse.gov/wh/eop/omb</a> <b>AICPA:</b> <a href="http://www.aicpa.org">www.aicpa.org</a> <b>For Research:</b> <a href="http://www.agacgfm.org">www.agacgfm.org</a> <b>Auditor of Public Accounts:</b> <a href="http://www.apa.virginia.gov">www.apa.virginia.gov</a>	<b>U.S. Government Printing Office:</b> <a href="http://www.access.gpo.gov">www.access.gpo.gov</a> <b>Commerce Clearing House:</b> <a href="http://www.cch.com">www.cch.com</a> <b>Practitioners Publishing Company:</b> <a href="http://www.ppcinfo.com">www.ppcinfo.com</a> <b>Harcourt Brace Publishing:</b> <a href="http://www.harbrace.com">www.harbrace.com</a>

**OBFR Tasks**

The Office of Budget and Financial Reporting perform these tasks: desk reviews of CSB audit reports, financial reviews of CSBs, monthly and annual DMHMRSAS financial reporting, FMS user documentation, publication of Financial Management Standards Guide, publication of annual reports, special projects, and studies.

## **CSB FISCAL OFFICERS**

### **E-MAIL ADDRESSES**

<b>CSB Name</b>	<b>Fiscal Director Name</b>	<b>E-mail Address</b>
Alexandria	Jane Hassell	Jane.hassell@ci.alexandria.va.us
Alleghany Highlands	Patty Flanagan	pflanaganahcs@aol.com
Arlington County	Jim Fleming	jffleming@co.arlington.va.us
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Crossroads	Connie Delong	cdelong@crossroadscsb.org
Cumberland Mountain	Robert Adams	radams@cmcsb.org
Danville-Pittsylvania	Mary Beth Clement	mclement@dpcs.org
Dickenson County	Harold Scott	reimburse@naxs.com
District 19	Ed Dalton	gdalton@d19csb.com
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Hanover	Ron Lucas	rlucas@co.hanover.va.us
Harrisonburg-Rockingham	Lacy Whitmore	lwhitm@hrscsb.org
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Middle Peninsula NN	Yvonne Wingrove	ywingrove@mpnn.state.va.us
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New River Valley - Fiscal Dir.	Deborah Whitten-Williams	Dwhitten-williams@nrvc.state.va.us
New River Valley - Acctg. Mgr	Beale Rodgers	brodgers@nrvc.state.va.us
Norfolk	Suzanne Williams	suzanne.williams@norfolk.gov
Northwestern	David Toth	dtoth@nwcsb.com
Piedmont	Caroline Pilson	cpilson@piedmontcsb.org
Planning District 1	Donna Stanley	dstanley@pd1bhs.org
Portsmouth	Jacqueline Scales	yelityj@ci.portsmouth.va.us
Prince William County	Ken Hopkins	khopkins@pwcgov.org
Rappahannock Area	Bob Nuzum	bnuzum@racs.state.va.us
Rappahannock Rapidan	Anna McFalls	amcfalls@rrcsb.org
Region 10	Caruso Brown	carusob@regionten.org
Richmond BHA	Michael Joseph	josephm@rhba.org
Rockbridge	Mary Decourcy	mdecourcy@racs.state.va.us
Southside	Jack Thomasson	jthomasson@sscsb.org
Valley	Carolyn Dull	cdull@vscsb.org
Virginia Beach	Jerry Brickeen	jbrickee@vbgov.com
Western Tidewater	Buddy Mountjoy	bmountjoy@wtcsb.org

## **CLASSIFICATION OF CSBs BY CODE**

The following classification of CSBs has evolved from Chapter 10, Title 37.1 of the *Code of Virginia*. The source of this information is the DMHMRSAS Office of Community Contracting.

Name of CSB	Type	Name of CSB	Type
1. Alexandria <sup>1</sup>	Admin. Policy	22. Loudoun County <sup>1</sup>	Admin Policy
2. Alleghany Highlands	Operating	23. Middle Peninsula-Northern Neck	Operating
3. Arlington County <sup>1</sup>	Admin. Policy		
4. Blue Ridge	Operating	24. Mount Rogers	Operating
5. Central Virginia	Operating	25. New River Valley	Operating
6. Chesapeake <sup>1</sup>	Admin. Policy	26. Norfolk	Operating
7. Chesterfield County <sup>1</sup>	Admin. Policy	27. Northwestern	Operating
8. Colonial	Operating	28. Piedmont	Operating
9. Crossroads	Operating	29. Planning District I	Operating
10. Cumberland Mountain	Operating	30. Portsmouth <sup>1</sup>	LG Dept. <sup>2</sup>
11. Danville-Pittsylvania	Operating	31. Prince William County <sup>1</sup>	Admin. Policy
12. Dickenson County	Operating	32. Rappahannock Area	Operating
13. District 19	Operating	33. Rappahannock-Rapidan	Operating
14. Eastern Shore	Operating	34. Region Ten	Operating
15. Fairfax-Falls Church <sup>1</sup>	Admin. Policy	35. Richmond	BHA <sup>3</sup>
16. Goochland-Powhatan	Operating	36. Rockbridge Area	Operating
17. Hampton-Newport News	Operating	37. Southside	Operating
18. Hanover County <sup>1</sup>	Admin. Policy	38. Valley	Operating
19. Harrisonburg-Rockingham	Operating	39. Virginia Beach <sup>1</sup>	Admin. Policy
20. Henrico Area <sup>1</sup>	Admin. Policy	40. Western Tidewater	Operating
21. Highlands	Operating		

<sup>1</sup>Actual city or county government department (11 CSBs)

<sup>2</sup>The only local government department with a policy-advisory CSB

<sup>3</sup>The only behavioral health authority (BHA), established pursuant to Chapter 15 of Title 37.1 of the *Code of Virginia*; functions like an operating CSB.

Number of operating CSBs: 28      Number of local government departments: 1  
Number of administrative CSBs: 10      Number of behavioral health authorities: 1

## **CLASSIFICATION OF CSBs BY BUDGET SIZE AND POPULATION**

<b>COMBINED COMMUNITY SERVICES BOARDS (CSBs) CLASSIFICATION (40)</b>		
<b>Budget Size and Population Density</b>	<b>Operating CSBs (28); Behavioral Health Authority (1)</b>	<b>Administrative Policy CSBs (10); Local Government Departments with Policy-Advisory CSBs* (1)</b>
<b>Large Budget</b> \$19 million + <b>Urban CSBs (8)</b> 150+ people/sq. mi.	Blue Ridge, Hampton-Newport News, Richmond BHA	Alexandria, Chesterfield, Fairfax-Falls Church, Henrico Area, Virginia Beach
<b>Large Budget</b> \$19 million + <b>Rural CSB (2)</b> <150 people/sq. mi.	Central Virginia, Region Ten	
<b>Medium Budget</b> \$9 - \$19 million <b>Urban CSBs (7)</b> 150+ people/sq. mi.	Colonial, Norfolk, Rappahannock Area	Arlington, Chesapeake, Loudoun County, Prince William County
<b>Medium Budget</b> \$9 - \$19 million <b>Rural CSBs (12)</b> <150 people/sq. mi.	Crossroads, Cumberland Mountain, Danville-Pittsylvania, District 19, Middle Peninsula-Northern Neck, Mount Rogers, New River Valley, Northwestern, Piedmont, Rappahannock-Rapidan, Valley, Western Tidewater	
<b>Small Budget</b> <\$9 million <b>Urban CSB (2)</b> 150+ people/sq. mi.		Hanover County, Portsmouth DBHS*
<b>Small Budget</b> <\$9 million <b>Rural CSBs (9)</b> <150 people/sq. mi.	Alleghany Highlands, Dickenson County, Eastern Shore, Goochland-Powhatan, Harrisonburg-Rockingham, Highlands, Planning District I, Rock-bridge Area, Southside	

### **Notes:**

- Budget Size is based on FY 2004 fourth quarter performance contract reports (total revenues).
- Population Density is based on the 2003 Final Population Estimates, Weldon Cooper Center at UVA (official state figures).
- **Source:** Office of Community Contracting



## **DEFINITIONS**

### **Administrative Policy CSBs**

The CSB does not employ its own staff. The CSB's Executive Director is hired by local government with the Board's participation. Services are provided by city or county employees or through contracts with other providers. Powers and duties are enumerated in Section 37.197B of the *Code of Virginia*.

### **Operating CSBs**

The CSB employs its own staff and provides services directly or through contracts with other providers. It is not a city or county Government department. Powers and duties are enumerated in Section 37.197A of the *Code of Virginia*.

### **Policy Advisory CSB**

The CSB has no operational powers or duties; it is an advisory board to a local government department that provides services directly or through contracts with other providers. Duties of the policy-advisory CSB are enumerated in Section 37.197C of the *Code of Virginia*. Powers and duties of the local department are enumerated in Section 37.197A of the *Code of Virginia*.

### **Behavioral Health Authority (BHA)**

BHA is the local agency, established by a city or county under Section 37.1-242 et seq. of the *Code of Virginia*, that plans, provides (directly or through contracts), and evaluates mental health, mental retardation, and substance abuse service in the locality it serves.

## **SUMMARY OF AUDIT OPINIONS AND DESK REVIEW FINDINGS**

### **Introduction**

This section illustrates graphically the types of audit opinions rendered for the last five fiscal years ending (2000 to 2004) for CSBs and CSB Contract Agencies.

The results of our reviews of audits for CSBs and Contract Agencies for fiscal year ending June 30, 2004 are also illustrated.

### **Audit Opinions**

The following table summarizes our reviews of CSB and Contract Agency audit opinions for fiscal year ending June 30, 2004.

<b>Type of Audit Opinion</b>	<b>CSBs Receiving Audits*</b>	<b>CSBs Audited with Local Govt.*</b>	<b>Contract Agencies*</b>
Unqualified	100% (29)	100% (11)	100% (13)
Qualified	0%	0%	0%

### **Finding: FYE 04 Audit Report**

The table below presents findings per DMHMRSAS review of audit reports for CSBs and CSB Contract Agencies for fiscal year ending June 30, 2004.

<b>Description of Findings</b>	<b>Number of Findings</b>		
	<b>CSB</b>	<b>Govt. CAFR*</b>	<b>Contract Agency</b>
Auditor's opinion: incorrect language	1		
Audit report submitted late	3	1	9
Audit report not submitted electronically	2		1
Category 3 risk findings	2		
Deficit (operating)	1		
MD&A issues	3		
Management letter issues	1		
Note disclosure issues	7		
Optional information issues	6		
Presentation issues (including math errors)	2		
Schedule of Federal Awards not submitted	1		
Schedule of Ins. not submitted in recommended format	3		
Audit reports submitted on-time	26	10	4
Totals	58	11	14

\*Eleven (11) CSBs did not obtain separate audits. They were included as part of the local jurisdiction's CAFR.

**Note:** Thirty-eight (38) CSBs and twelve (12) contract agencies submitted their audit reports electronically in PDF format to the Office of Budget and Financial Reporting. **WE ENCOURAGE ALL CSBs TO SUBMIT THEIR AUDIT REPORTS ELECTRONICALLY IN PDF FORMAT TO US AT: [obfr@co.dmhmrzas.virginia.gov](mailto:obfr@co.dmhmrzas.virginia.gov)**

***FYE 2000 – FYE 2004***  
**SUMMARY OF AUDIT OPINIONS**

**OPERATING CSBs:**

Type of Audit Opinion	FYE 2000*	FYE 2001*	FYE 2002*	FYE 2003*	FYE 2004*
Unqualified	28	29	29	29	29
Qualified	1	0	0	0	0

**CSB CONTRACT AGENCIES:**

Type of Audit Opinion	FYE 2000	FYE 2001	FYE 2002	FYE 2003	FYE 2004
Unqualified	19	17	17	17	13
Qualified	0	0	0	0	0

\*Does not include: Administrative Policy CSBs (10) and Local Govt. Departments (1).

## **FINANCIAL REVIEWS FYE 2005**

The Office of Budget and Financial Reporting completed the following financial reviews for fiscal year ending June 30, 2005:

- |   |  |
|---|--|
| 1. Alexandria CSB                           | 9. Henrico Area MH&R Services            |
| 2. Arlington CSB                            | 10. Highlands Community Services         |
| 3. Blue Ridge Behavioral Healthcare*        | 11. New River Valley Community Services  |
| 4. Chesapeake CSB                           | 12. Northwestern Community Services      |
| 5. Crossroads Services Board                | 13. Piedmont Community Services          |
| 6. Danville-Pittsylvania Community Services | 14. Richmond Behavioral Health Authority |
| 7. Goochland-Powhatan Community Services*   | 14. Valley CSB*                          |
| 8. Hampton-Newport News CSB*                |  |

\* Joint review completed with DMHMRSAS' Office of Internal Audit.

## **FINANCIAL REVIEWS SCHEDULED FOR FY 2006**

The following CSBs are scheduled for financial reviews for fiscal year ending June 30, 2006:

- |   |   |
|---|---|
| 1. Central Virginia Community Services    | 7. Mount Rogers Community MH&MR Svcs. Board |
| 2. Colonial Services Board**              | 8. Norfolk CSB                              |
| 3. Cumberland Mountain Community Services | 9. PD1 Behavioral Health Services           |
| 4. Dickenson County BHS                   | 10. Rappahannock Area CSB                   |
| 5. Fairfax-Falls Church CSB**             | 11. Southside CSB**                         |
| 6. Middle Peninsula-Northern Neck CSB**   | 12. Virginia Beach Dept. of Human Services  |

\*\* Joint review to be completed with DMHMRSAS' Office of Internal Audit.

## **FINANCIAL REVIEW FINDINGS**

### **FY05 Financial Reviews**

The table below presents findings per DMHMRSAS' on-site Financial Reviews of CSBs for fiscal year ending June 30, 2005. A listing of those CSBs reviewed is shown in the previous section.

**TABLE: FINANCIAL REVIEW FINDINGS**

Description of Findings	# of Findings
<b>ACCOUNTING SYSTEM:</b>	
Inadequate separation of duties	1
Local fund bank account not maintained on general ledger	1
Accounting system not fully utilized	1
<b>ACCOUNTS RECEIVABLE:</b>	
Old accounts not purged from database	1
Accounts not submitted timely to debt set-off	2
No Allowance for Doubtful Accounts	3
Write-offs verbally approved (should be in writing)	1
Reimbursement policies and procedures not up-to-date	1
Accounts receivable not aged	1
<b>CASH RECEIPTS AND DISBURSEMENTS:</b>	
Policies and procedures issues	3
Receipts not deposited directly into bank by Clubhouse	1
Receipts not deposited in a timely manner	2
Several outstanding checks	2
Inadequate internal controls (includes separation of duties)	3
Invoices not canceled after payment	1
Checks are pre-signed	1
Inadequate control over charge cards	1
Original receipts not forwarded to central office for purchases	2
Operating bank statement reconciliation not reviewed and approved	1
Petty cash fund and/or custodian not properly authorized	2
Number of petty cash funds should be reduced	1
Petty cash reimbursement requests not submitted on periodic basis	2
Petty cash fund used for high volume dollar purchases to circumvent purchasing sys.	1
Petty cash fund not balanced and reconciled	1
Petty cash receipts not signed by recipients to evidence receipt of cash	1
Petty cash audits did not review actual cash sheets	1

**TABLE: FINANCIAL REVIEW FINDINGS (CON'T)**

Description of Findings	# of Findings
<b>CLIENT FUNDS:</b>	
Commingling of funds	1
Policies and procedures not up-to-date	1
Client funds not recorded on general ledger	1
Daily settlement sheets not independently reviewed or timely reconciled	2
Inadequate separation of duties	2
Bank statements not independently reviewed and approved	1
<b>FIXED ASSETS:</b>	
Policies and procedures not up-to-date	2
Dollar capitalization limit too low	4
Fixed assets not tagged	1
Fixed asset inventory not taken	1
Fixed asset module of the accounting system not used	1
<b>INVESTMENTS:</b>	
No written policies and procedures	3
<b>MIS:</b>	
Passwords not periodically changed	2
No written disaster recovery policy	1
Policies and procedures not up-to-date	1
<b>OTHER:</b>	
CSB does not participate in food savings plan	2
Policies and procedures issues	3
CSB has on-line banking but still receives bank statements and canceled checks	1
Form 1099 information not captured for proper reporting as required by IRS	1
<b>PAYROLL:</b>	
Payroll registers and reports not submitted electronically	1
Leave not automated	1
Inadequate separation of duties	2
Timesheets submitted for exempt employees (not required)	3
Payroll journal entries not properly approved	1
Edit checks/gross payroll not reviewed prior to final payroll	2
Several outstanding checks	1
<b>TAXES:</b>	
Taxes paid (i.e., sales and use taxes, utility taxes, etc.)	7

## **FINANCIAL INFORMATION FOR CSBs**

### **Overview**

This section includes financial information related to CSBs for the fiscal year ended June 30, 2004 and was compiled from CSB audit reports. In most cases, the information is presented for only **operating CSBs** except as noted. A brief summary of this section is shown below.

### **Revenue Summary (all CSBs)**

This section includes an alphabetical listing of all CSBs and presents revenues from the 4<sup>th</sup> Quarter Report under the following categories:

- State, Local, Fees, Federal, Other Revenues, and Total Revenues
- MH, MR, SA, In-Kind, and Subtotals
- The final page presents total CSB revenue and percentages

### **Consolidated Financial Statements**

This section presents the Consolidated Statement of Net Assets and Revenues, Expenses, and Changes in Net Assets for all CSBs with a comparison to FY 03.

### **Individual CSB Financial Statement Summaries**

This section includes the Statement of Net Assets and Statement of Revenues, Expenses, and Changes in Net Assets for **each operating CSB** in alphabetical order.

### **Financial Statement Rankings**

This section includes financial statement rankings for CSBs under the following categories:

- Total Assets, Total Liabilities, and Total Net Assets
- Total Revenues, State Funds, Federal Funds, Fees, Local Funds, and Other Revenues
- Total Expenses, Increase (Decrease) in Net Assets

### **Interest Income, Deposits, Investments**

This section presents Interest Income, Deposits, and Investments by CSB in alphabetic order.

### **Federal Grants (all CSBs)**

This section includes a summary listing of the number of federal grants utilized by each CSB using CFDA numbers. Also included is the dollar amount of individual federal grants (CFDA) by CSB in alphabetic order.

### **Child and Adult Care Food Program (USDA)**

This section includes a focus on CFDA 10.558 and presents the amount of funding reported on CSB audit reports and by the USDA for federal fiscal year ending September 30, 2004. CSBs may wish to consider enrolling in this program to enhance revenues.

## **REVENUE SUMMARY:** **FYE JUNE 30, 2004**

**Introduction** The table below presents summary revenue information per the 4<sup>th</sup> Quarter Performance Reports for FYE June 30, 2004.

**Source** FYE 2004 4<sup>th</sup> Quarter Performance Report per Grants Management Office

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
ALEXANDRIA:							
MH	2,049,960	5,082,669	1,798,284	1,029,400	0	0	9,960,313
MR	361,638	2,835,022	2,756,571	0	143,910	0	6,097,141
SA	1,142,181	3,604,023	519,958	1,088,639	0	17,225	6,372,026
IN-KIND							
SUB TOTAL	3,553,779	11,521,714	5,074,813	2,118,039	143,910	17,225	22,429,480
ALLEGHANY:							
MH	482,129	50,885	1,411,461	12,913	0	0	1,957,388
MR	126,326	48,672	1,455,364	0	45,404	1,199	1,676,965
SA	248,833	8,775	40,208	247,111	0	27,302	572,229
IN-KIND		59,770					59,770
SUB TOTAL	857,288	168,102	2,907,033	260,024	45,404	28,501	4,266,352
ARLINGTON:							
MH	3,767,975	2,447,736	931,622	874,305	0	0	8,021,638
MR	1,001,126	3,708,828	440,800	143,929	19,072	0	5,313,755
SA	972,292	2,393,861	44,151	1,045,757	0	10,900	4,466,961
SUB TOTAL	5,741,393	8,550,425	1,416,573	2,063,991	19,072	10,900	17,802,354
CENTRAL VA. COMMUNITY:							
MH	2,451,159	486,122	8,668,933	211,869	1,226,164	111,552	13,155,799
MR	643,151	213,154	4,175,029	2,978	472,573	37,761	5,544,646
SA	1,114,715	95,987	608,652	1,586,726	115,469	239,548	3,761,097
SUB TOTAL	4,209,025	795,263	13,452,614	1,801,573	1,814,206	388,861	22,461,542
CHESAPEAKE:							
MH	3,118,998	1,393,606	1,050,555	139,095	0	0	5,702,254
MR	556,195	2,206,340	857,114	0	230,620	34,952	3,885,221
SA	734,434	569,288	211,355	866,465	0	52,100	2,433,642
SUB TOTAL	4,409,627	4,169,234	2,119,024	1,005,560	230,620	87,052	12,021,117
CHESTERFIELD:							
MH	2,550,738	2,936,936	2,057,656	109,818	11,315	0	7,666,463
MR	154,483	2,835,489	10,379,213	11,473	7,465	38,675	13,426,798
SA	762,266	373,807	340,108	828,450	24,530	8,764	2,337,925
SUB TOTAL	3,467,487	6,146,232	12,776,977	949,741	43,310	47,439	23,431,186



**REVENUE SUMMARY:**  
**FYE JUNE 30, 2004 (CON'T)**

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
COLONIAL:							
MH	1,924,026	516,043	953,630	51,812	340,875	42,700	3,829,086
MR	469,466	646,110	1,993,060	0	663,821	0	3,772,457
SA	811,642	243,408	73,168	528,004	165,191	302,300	2,123,713
SUB TOTAL	3,205,134	1,405,561	3,019,858	579,816	1,169,887	345,000	9,725,256
CROSSROADS:							
MH	1,174,974	279,780	2,600,156	71,238	37,136	0	4,163,284
MR	209,467	15	5,034,287	0	81,494	0	5,325,263
SA	496,436	11,657	157,513	570,542	213,561	0	1,449,709
SUB TOTAL	1,880,877	291,452	7,791,956	641,780	332,191	0	10,938,256
CUMBERLAND MOUNTAIN:							
MH	1,250,478	15,200	3,017,342	123,042	263,600	13,366	4,683,028
MR	706,241	150,828	4,987,032	0	1,195,892	26,100	7,066,093
SA	920,570	0	191,784	858,339	30,874	16,878	2,018,445
IN-KIND		0					0
SUB TOTAL	2,877,289	166,028	8,196,158	981,381	1,490,366	56,344	13,767,566
DANVILLE - PITTSYLVANIA:							
MH	1,490,762	147,101	1,424,846	94,299	56,211	3,160	3,216,379
MR	796,464	122,964	2,830,681	2,364	47,338	94,880	3,894,691
SA	817,410	24,934	163,528	876,929	220,335	86,445	2,189,581
IN-KIND		62,336					62,336
SUB TOTAL	3,104,636	357,335	4,419,055	973,592	323,884	184,485	9,362,987
DICKENSON:							
MH	310,322	61,807	499,503	40,840	25,480	0	937,952
MR	277,570	21,551	305,557	0	6,205	0	610,883
SA	169,390	25,842	11,541	268,506	24,533	0	499,812
SUB TOTAL	757,282	109,200	816,601	309,346	56,218	0	2,048,647
DISTRICT 19:							
MH	4,075,977	20,345	3,466,478	114,746	0	895,989	8,573,535
MR	948,334	205,767	939,797	0	0	26,492	2,120,390
SA	1,290,442	396,247	0	1,815,242	0	230,762	3,732,693
IN-KIND		0					0
SUB TOTAL	6,314,753	622,359	4,406,275	1,929,988	0	1,153,243	14,426,618
EASTERN SHORE:							
MH	1,165,887	24,050	876,227	13,202	19,294	0	2,098,660
MR	41,967	24,369	2,953,677	0	333,655	27,450	3,381,118
SA	449,721	148,848	20,924	436,580	0	11,388	1,067,461
IN-KIND		31,000					31,000
SUB TOTAL	1,657,575	228,267	3,850,828	449,782	352,949	38,838	6,578,239

***REVENUE SUMMARY:  
FYE JUNE 30, 2004 (CON'T)***

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
FAIRFAX -							
FALLS CHURCH:							
MH	9,527,869	31,962,139	6,120,711	1,501,922	49,626	2,877,225	52,039,492
MR	0	33,168,400	4,612,879	28,662	1,022,815	0	38,832,756
SA	3,062,076	17,331,058	1,394,246	3,474,293	0	82,530	25,344,203
SUB TOTAL	12,589,945	82,461,597	12,127,836	5,004,877	1,072,441	2,959,755	116,216,451
GOOCHLAND -							
POWHATAN:							
MH	851,650	217,574	815,967	22,413	5,417	0	1,913,021
MR	463,841	138,148	1,027,529	0	116,160	0	1,745,678
SA	295,838	73,198	26,267	348,138	0	2,580	746,021
SUB TOTAL	1,611,329	428,920	1,869,763	370,551	121,577	2,580	4,404,720
HAMPTON -							
NEWPORT NEWS:							
MH	7,351,622	987,904	7,873,460	354,499	768,332	989,609	18,325,426
MR	1,576,855	1,363,018	8,996,995	130,107	212,382	17,523	12,296,880
SA	2,941,757	60,089	1,009,191	2,314,273	1,535,450	102,318	7,963,078
SUB TOTAL	11,870,234	2,411,011	17,879,646	2,798,879	2,516,164	1,109,450	38,585,384
HANOVER:							
MH	980,501	1,048,572	718,571	51,570	214	199	2,799,627
MR	332,416	1,761,274	1,570,847	0	358,019	26,609	4,049,165
SA	331,109	161,408	50,216	520,623	6,000	16,050	1,085,406
SUB TOTAL	1,644,026	2,971,254	2,339,634	572,193	364,233	42,858	7,934,198
HARRISONBURG -							
ROCKINGHAM:							
MH	1,882,645	373,970	1,591,387	44,675	20,000	198,492	4,111,169
MR	434,286	45,137	546,814	0	0	9,961	1,036,198
SA	394,486	1,518	123,372	426,163	0	41,020	986,559
IN-KIND		106,511					106,511
SUB TOTAL	2,711,417	527,136	2,261,573	470,838	20,000	249,473	6,240,437
HENRICO:							
MH	3,662,243	4,276,134	2,479,056	588,334	17,861	0	11,023,628
MR	262,695	5,879,542	2,607,578	60,187	486,344	0	9,296,346
SA	856,193	886,646	443,738	1,041,515	51,421	15,428	3,294,941
SUB TOTAL	4,781,131	11,042,322	5,530,372	1,690,036	555,626	15,428	23,614,915
HIGHLANDS:							
MH	1,215,388	203,576	3,131,784	247,604	109,317	18,027	4,925,696
MR	508,069	48,993	1,192,722	3,532	15,256	8,712	1,777,284
SA	526,015	186,108	365,625	491,867	21,731	7,224	1,598,570
SUB TOTAL	2,249,472	438,677	4,690,131	743,003	146,304	33,963	8,301,550

***REVENUE SUMMARY:  
FYE JUNE 30, 2004 (CON'T)***

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
LOUDOUN:							
MH	1,216,178	4,763,161	1,529,220	44,565	0	0	7,553,124
MR	413,186	4,719,949	2,447,743	0	0	0	7,580,878
SA	447,709	916,166	219,274	461,951	0	0	2,045,100
SUB TOTAL	2,077,073	10,399,276	4,196,237	506,516	0	0	17,179,102
MIDDLE PENINSULA:							
MH	1,283,460	270,187	3,192,856	14,309	0	0	4,760,812
MR	67,867	88,243	4,368,315	0	306,631	0	4,831,056
SA	706,136	550	109,312	886,260	0	90,282	1,792,540
SUB TOTAL	2,057,463	358,980	7,670,483	900,569	306,631	90,282	11,384,408
MOUNT ROGERS:							
MH	2,081,397	244,400	3,953,729	173,396	43,058	41,706	6,537,686
MR	755,732	233,216	7,653,663	0	18,510	17,920	8,679,041
SA	577,452	0	0	788,319	0	146,552	1,512,323
SUB TOTAL	3,414,581	477,616	11,607,392	961,715	61,568	206,178	16,729,050
NEW RIVER VALLEY:							
MH	2,597,681	207,011	2,065,304	338,231	2,540	0	5,210,767
MR	248,621	20,297	5,433,664	20,913	2,540	0	5,726,035
SA	849,051	47,511	575,200	960,071	133,737	9,260	2,574,830
SUB TOTAL	3,695,353	274,819	8,074,168	1,319,215	138,817	9,260	13,511,632
NORFOLK:							
MH	4,351,253	1,060,332	2,917,644	204,253	18,873	54,667	8,607,022
MR	1,350,345	0	1,044,607	0	511,867	19,339	2,926,158
SA	1,694,324	1,094,668	721,993	2,058,257	732,235	290,504	6,591,981
SUB TOTAL	7,395,922	2,155,000	4,684,244	2,262,510	1,262,975	364,510	18,125,161
NORTHWESTERN:							
MH	2,045,388	655,680	2,291,432	199,734	354,596	124,466	5,671,296
MR	801,772	2,961	1,078,882	13,527	203,992	24,760	2,125,894
SA	828,061	0	0	792,715	0	125,018	1,745,794
SUB TOTAL	3,675,221	658,641	3,370,314	1,005,976	558,588	274,244	9,542,984
PIEDMONT:							
MH	940,800	172,738	4,328,098	128,943	295,092	3,333	5,869,004
MR	713,882	70,681	2,485,011	12,024	194,938	34,640	3,511,176
SA	839,418	125,516	76,053	888,193	319,818	12,265	2,261,263
SUB TOTAL	2,494,100	368,935	6,889,162	1,029,160	809,848	50,238	11,641,443

**REVENUE SUMMARY:**  
**FYE JUNE 30, 2004 (CON'T)**

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
PLANNING							
DISTRICT I:							
MH	860,932	148,195	3,424,661	121,574	284,134	0	4,839,496
MR	506,947	97,580	996,158	0	128,078	0	1,728,763
SA	779,126	19,410	29,634	628,168	0	0	1,456,338
IN-KIND		13,000					13,000
SUB TOTAL	2,147,005	278,185	4,450,453	749,742	412,212	0	8,037,597
PORTSMOUTH:							
MH	2,238,337	183,535	1,107,919	214,008	0	0	3,743,799
MR	676,772	120,864	1,238,035	0	19,573	0	2,055,244
SA	1,127,426	143,248	429,037	1,134,822	0	33,403	2,867,936
SUB TOTAL	4,042,535	447,647	2,774,991	1,348,830	19,573	33,403	8,666,979
PRINCE WILLIAM:							
MH	3,208,748	3,568,586	1,490,085	106,021	185,096	25,300	8,583,836
MR	137,236	2,979,807	896,194	0	871,262	35,000	4,919,499
SA	968,132	2,945,452	217,084	977,468	2,417	27,900	5,138,453
SUB TOTAL	4,314,116	9,493,845	2,603,363	1,083,489	1,058,775	88,200	18,641,788
RAPPAHANNOCK							
AREA:							
MH	2,059,802	426,337	2,962,616	91,820	59,528	9,261	5,609,364
MR	226,272	147,281	6,597,572	6,977	29,567	104,454	7,112,123
SA	958,519	244,222	444,262	1,057,870	3,988	217,601	2,926,462
SUB TOTAL	3,244,593	817,840	10,004,450	1,156,667	93,083	331,316	15,647,949
RAPPAHANNOCK							
-RAPIDAN:							
MH	1,466,222	52,716	1,738,746	316,896	59,553	0	3,634,133
MR	291,015	257,831	4,077,298	62,638	0	295,330	4,984,112
SA	1,168,639	0	0	584,078	4,964	30,724	1,788,405
SUB TOTAL	2,925,876	310,547	5,816,044	963,612	64,517	326,054	10,406,650
REGION TEN:							
MH	2,421,497	523,743	6,115,232	614,904	357,615	210,481	10,243,472
MR	873,875	355,787	5,351,086	21,771	36,776	0	6,639,295
SA	917,538	114,289	325,913	1,043,429	463,867	94,573	2,959,609
SUB TOTAL	4,212,910	993,819	11,792,231	1,680,104	858,258	305,054	19,842,376
RICHMOND:							
MH	5,126,497	715,760	10,328,326	508,025	0	0	16,678,608
MR	1,808,343	349,210	1,318,663	71,873	0	0	3,548,089
SA	2,144,181	400,030	1,142,510	3,476,175	0	0	7,162,896
SUB TOTAL	9,079,021	1,465,000	12,789,499	4,056,073	0	0	27,389,593

***REVENUE SUMMARY:  
FYE JUNE 30, 2004 (CON'T)***

CSB NAME	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
ROANOKE VALLEY							
BLUE RIDGE:							
MH	3,539,342	659,525	3,414,419	453,173	501,992	183,909	8,752,360
MR	1,053,312	0	5,038,271	8,678	202,732	85,817	6,388,810
SA	2,036,405	14,671	877,230	2,266,063	0	228,441	5,422,810
IN-KIND		224,000					224,000
SUB TOTAL	6,629,059	898,196	9,329,920	2,727,914	704,724	498,167	20,787,980
ROCKBRIDGE:							
MH	1,091,779	97,474	1,046,745	46,078	91,456	10,131	2,383,663
MR	215,577	105,167	2,337,318	0	114,745	6,203	2,779,010
SA	226,066	6,601	65,945	282,333	45,724	33,374	660,043
IN-KIND		37,000					37,000
SUB TOTAL	1,533,422	246,242	3,450,008	328,411	251,925	49,708	5,859,716
SOUTHSIDE:							
MH	1,318,957	105,844	1,950,013	13,731	0	3,333	3,391,878
MR	371,803	107,835	3,077,656	0	0	0	3,557,294
SA	411,582	16,148	12,935	464,773	0	11,453	916,891
SUB TOTAL	2,102,342	229,827	5,040,604	478,504	0	14,786	7,866,063
VALLEY							
COMMUNITY:							
MH	3,011,569	113,336	2,418,264	125,166	33,056	51,759	5,753,150
MR	776,420	12,842	5,352,492	1,650	3,497	0	6,146,901
SA	880,008	217,362	100,646	858,764	252	24,122	2,081,154
SUB TOTAL	4,667,997	343,540	7,871,402	985,580	36,805	75,881	13,981,205
VA BEACH:							
MH	3,480,247	386,695	2,437,116	289,003	0	0	6,593,061
MR	1,353,859	150,429	7,310,641	0	291,149	0	9,106,078
SA	1,365,350	151,706	499,681	1,869,944	0	4,400	3,891,081
SUB TOTAL	6,199,456	688,830	10,247,438	2,158,947	291,149	4,400	19,590,220
WESTERN							
TIDEWATER:							
MH	1,710,823	0	2,907,584	84,472	0	0	4,702,879
MR	495,607	524,472	4,625,816	0	118,946	199,683	5,964,524
SA	701,166	0	131,375	663,187	0	190,233	1,685,961
SUB TOTAL	2,907,596	524,472	7,664,775	747,659	118,946	389,916	12,353,364

***TOTAL REVENUE SUMMARY***  
***FYE JUNE 30, 2004***

TOTAL CSB	STATE	LOCAL	FEES	FEDERAL	OTHER	NET ASSETS	TOTAL REVENUE
TOTAL MH	97,336,212	68,887,404	113,107,638	9,785,898	5,237,431	5,868,665	298,223,248
TOTAL MR	23,009,033	65,768,073	132,392,631	603,283	8,513,228	1,173,460	231,459,708
TOTAL SA	37,964,095	33,054,252	11,773,629	41,777,002	4,116,097	2,840,867	131,525,942
TOTAL IN-KIND		533,617					533,617
GRAND TOTAL	158,309,340	166,243,346	257,273,898	52,166,183	17,866,756	9,882,992	661,742,515
% TO TOTAL	<b>23.92%</b>	<b>25.12%</b>	<b>38.88%</b>	<b>7.88%</b>	<b>2.70%</b>	<b>1.54%</b>	<b>100.00%</b>

**OPERATING COMMUNITY SERVICES BOARDS  
CONSOLIDATED FINANCIAL STATEMENTS:  
STATEMENT OF NET ASSETS  
(WITH COMPARATIVE FIGURES FOR 2003)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

<b><u>STATEMENT OF NET ASSETS</u></b>	<b><u>2004</u></b>	<b><u>2003</u></b>
<u>Assets</u>		
Current Assets		
Cash and Cash Equivalents	\$61,294,956	\$49,147,970
Investments	9,270,502	6,652,118
Cash Held in Trust for Clients	1,591,444	1,303,749
Client Accounts Receivable (Net of Allowance)	30,846,417	25,246,275
Inventories	556,522	672,684
Prepaid Expenses	1,897,206	1,223,262
Other Current Assets	4,189,790	5,671,069
Total Current Assets	<u>109,646,837</u>	<u>89,917,127</u>
Fixed Assets		
Property and Equipment (Net of Acc. Depreciation)	<u>106,395,400</u>	<u>75,960,128</u>
Total Assets	<u><u>216,042,237</u></u>	<u><u>165,877,255</u></u>
<u>Liabilities and Net Assets</u>		
Current Liabilities		
Accounts Payable and Accrued Expenses	14,596,849	13,158,076
Current Portion of Long-term Notes Payable	14,368,838	3,191,020
Current Portion of Compensated Absences	5,930,472	4,959,732
Deferred Revenues	3,222,537	3,496,734
Cash Held in Custody for Others	1,591,444	137,380
Other Current Liabilities	2,195,515	1,630,377
Total Current Liabilities	<u>41,905,655</u>	<u>27,809,741</u>
Long-term Liabilities		
Compensated Absences	7,346,923	7,447,482
Notes Payable	39,765,523	25,755,353
Total Long-term Liabilities	<u>47,112,446</u>	<u>33,202,835</u>
Total Liabilities	<u>89,018,101</u>	<u>61,012,576</u>
Net Assets		
Investment in Fixed Assets (Net of Related Debt)	47,802,720	48,733,961
Unrestricted Balance	74,968,440	48,942,093
Restricted Balance	4,252,976	7,188,625
Total Net Assets	<u>127,024,136</u>	<u>104,864,679</u>
Total Liabilities and Net Assets	<u><u>\$216,042,237</u></u>	<u><u>\$165,877,255</u></u>

Source: FYE 04 Audit Reports

**OPERATING COMMUNITY SERVICES BOARDS  
CONSOLIDATED FINANCIAL STATEMENTS:  
REVENUES, EXPENSES AND CHANGES IN NET ASSETS  
(WITH COMPARATIVE FIGURES FOR 2003)  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

<b>REVENUES, EXPENSES AND CHANGES IN NET ASSETS</b>	<b><u>2004</u></b>	<b><u>2003</u></b>
Revenues		
Net Client Service Revenue	\$200,588,934	\$188,062,766
State Appropriations	111,355,646	100,190,477
Federal Appropriations	45,133,624	41,916,003
Local Government Appropriations	18,432,734	17,815,324
Other Revenues	21,445,588	18,745,429
Total Revenues	<u>396,956,526</u>	<u>366,729,999</u>
Expenses		
Personal Services Expenses	257,735,974	240,892,821
Nonpersonal Services Expenses	115,051,495	105,622,910
Depreciation Expense	8,082,668	7,507,228
Total Expenses	<u>380,870,137</u>	<u>354,022,959</u>
Nonoperating Income		
Interest Income	657,680	1,156,489
Unrealized Gains (Losses)	3,061,203	(415,670)
Total Nonoperating Income	<u>3,718,883</u>	<u>740,819</u>
Excess (Deficiency) of Revenues over Expenses	<u>19,805,272</u>	<u>13,447,859</u>
Beginning Net Assets	104,864,679	96,412,459
Prior Period Net Asset Adjustments (Note 2)	<u>2,354,185</u>	<u>(4,995,639)</u>
Net Assets at End of Year	<u>\$127,024,136</u>	<u>\$104,864,679</u>

Source: FYE 04 Audit Reports



**OPERATING COMMUNITY SERVICES BOARDS  
NOTE TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 2004**

**Note 1: The Reporting Entity**

The consolidated financial report presented includes only those boards designated as operating boards by the Code of Virginia. Operating community services boards provide services through their own staffs or via contract with other providers. Services are not provided by local government department. The community services boards included in this report are as follows:

Alleghany Highlands	Mount Rogers
Blue Ridge	New River Valley
Central Virginia	Norfolk
Colonial	Northwestern
Crossroads	Piedmont
Cumberland Mountain	Planning District One
Danville-Pittsylvania	Rappahannock Area
Dickenson County	Rappahannock Rapidan
District 19	Region Ten
Eastern Shore	Richmond Behavioral Health Authority
Goochland-Powhatan	Rockbridge Area
Hampton-Newport News	Southside
Harrisonburg-Rockingham	Valley
Highlands	Western Tidewater
Middle Peninsula-Northern Neck	

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

Statement of Net Assets	Allegheny Highlands	Blue Ridge	Central Virginia	Colonial	Crossroads	Cumberland Mountain	Danville Pittsylvania	Dickenson County	District 19	Eastern Shore
<b>Assets:</b>										
<b>Current Assets</b>										
Cash and Cash Equivalents	\$ 1,173,499	\$ 3,689,726	\$ 1,692,781	\$ 991,168	\$ 2,560,306	\$ 1,382,327	\$ 2,813,519	\$ 1,685,790	\$ 1,228,622	\$ 1,670,460
Investments	-	-	-	2,532,094	-	-	-	-	-	437,450
Internally Designated Assets	-	-	-	-	2,166,693	-	-	-	-	-
Inventories	-	-	-	-	-	-	-	-	-	-
Prepaid Expenses	32,355	28,133	88,773	63,028.00	103,908	142,324	113,916	-	122,181	70,324
Client Accounts Receivable	431,871	1,006,508	942,720	700,549	705,636	1,807,263	604,250	115,356	891,264	423,148
Other Current Assets	37,009	249,464	1,032,493	823,940	5,185	-	144,010	-	78,018	34,749
Cash Held in Trust for Clients	8,860	332,099	94,724	30,763	53,493	56,901	42,170	-	41,371	-
<b>Total Current Assets</b>	1,683,594	5,305,930	3,851,491	5,141,542	5,595,221	3,388,815	3,717,865	1,801,146	2,361,456	2,636,131
<b>Fixed Assets</b>										
Property Plant and Equipment	1,247,806	17,470,482	2,804,295	2,631,927	3,409,094	2,976,233	453,707	167,239	1,159,219	420,882
<b>Total Assets</b>	2,931,400	22,776,412	6,655,786	7,773,469	9,004,315	6,365,048	4,171,572	1,968,385	3,520,675	3,057,013
<b>Liabilities and Net Assets</b>										
<b>Current Liabilities</b>										
Accounts Payable and Accrued Exp.	71,054	1,802,541	266,727	563,034	232,732	106,825	183,485	6,138	715,891	490,615
Current LT Notes Payable	10,132	2,533,034	142,520	83,542	240,771	28,750	28,331	-	12,484	-
Current Compensated Absences	176,674	-	-	256,661	80,261	77,754	-	-	-	428,635
Deferred Revenues	40,912	509,185	-	-	-	-	334,987	-	-	97,222
Other Current Liabilities	-	51,354	-	245,071	294,838	-	-	-	-	-
Cash Held in Custody of Others	8,860	117,094	94,724	30,763	53,493	56,901	42,170	-	41,371	-
<b>Total Current Liabilities</b>	307,632	5,013,208	503,971	1,179,071	902,095	270,230	588,973	6,138	769,746	1,016,472
<b>Long Term Liabilities</b>										
Compensated Absences	47,240	-	1,130,474	481,212	149,923	820,220	490,682	81,945	564,137	-
Notes Payable	34,411	6,060,911	1,339,021	2,021,212	1,905,858	994,629	35,365	-	31,169	-
<b>Total Long Term Liabilities</b>	81,651	6,060,911	2,469,495	2,502,424	2,055,781	1,814,849	526,047	81,945	595,306	-
<b>Total Liabilities</b>	389,283	11,074,119	2,973,466	3,681,495	2,957,876	2,085,079	1,115,020	88,083	1,365,052	1,016,472
<b>Net Assets</b>										
Investment in Fixed Assets	1,247,806	8,876,537	1,322,754	1,343,167	1,262,465	-	390,011	167,239	1,115,566	420,882
Unrestricted Balance	1,294,311	2,825,756	2,359,566	1,566,993	4,732,553	4,279,969	2,666,541	1,713,063	1,040,057	1,619,659
Restricted Balance	-	-	-	1,181,814	51,421	-	-	-	-	-
<b>Total Net Assets</b>	2,542,117	11,702,293	3,682,320	4,091,974	6,046,439	4,279,969	3,056,552	1,880,302	2,155,623	2,040,541
<b>Total Liabilities and Net Assets</b>	\$2,931,400	\$22,776,412	\$6,655,786	\$7,773,469	\$9,004,315	\$6,365,048	\$4,171,572	\$1,968,385	\$3,520,675	\$3,057,013

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

<b>Statement of Revenues and Expenses and Changes in Net Assets</b>	<b>Allegheny Highlands</b>	<b>Blue Ridge</b>	<b>Central Virginia</b>	<b>Colonial</b>	<b>Crossroads</b>	<b>Cumberland Mountain</b>	<b>Danville Pittsylvania</b>	<b>Dickenson County</b>	<b>District 19</b>	<b>Eastern Shore</b>
<b>Revenues:</b>										
Net Client Service Revenue	\$2,866,355	\$9,456,318	\$13,842,993	\$3,181,529	\$7,760,544	\$8,994,663	\$4,516,768	\$ 700,692	\$4,698,288	\$3,822,197
State Appropriations	867,957	6,678,879	4,324,004	3,244,112	1,758,156	3,746,368	3,089,822	761,639	6,485,193	1,674,874
Federal Appropriations	351,756	3,387,875	2,363,216	1,413,974	657,780	1,198,678	1,182,800	369,347	2,418,743	705,741
Local Appropriations	91,599	673,296	795,263	1,405,562	291,452	166,028	483,109	109,200	613,841	228,267
Other Revenue	57,055	568,149	1,413,963	1,221,775	485,074	1,683,408	343,631	-	8,519	84,854
<b>Total Revenues</b>	<b>4,234,722</b>	<b>20,764,517</b>	<b>22,739,439</b>	<b>10,466,952</b>	<b>10,953,006</b>	<b>15,789,145</b>	<b>9,616,130</b>	<b>1,940,878</b>	<b>14,224,584</b>	<b>6,515,933</b>
<b>Expenses:</b>										
Personal Service Expense	3,128,959	15,429,721	15,588,501	6,961,992	7,787,388	10,413,727	6,867,185	1,416,922	10,018,406	4,603,103
Nonpersonal Service Expense	657,500	5,214,236	5,454,389	3,196,155	1,866,183	4,352,147	2,498,441	375,506	4,505,098	1,582,772
Depreciation Expense	138,875	912,192	445,257	219,371	485,579	416,576	122,023	61,572	195,322	117,740
<b>Total Expenses</b>	<b>3,925,334</b>	<b>21,556,149</b>	<b>21,488,147</b>	<b>10,377,518</b>	<b>10,139,150</b>	<b>15,182,450</b>	<b>9,487,649</b>	<b>1,854,000</b>	<b>14,718,826</b>	<b>6,303,615</b>
<b>Nonoperating Income:</b>										
Interest Income	20,926	16,511	7,257	30,685	27,027	21,379	16,736	2,404	17,682	8,615
Contributed Capital	-	2,897,569	-	-	-	-	-	-	-	-
Unrealized Gains	-	155,048	(3,728)	-	(246)	-	-	-	-	51,391
<b>Total Nonoperating Income</b>	<b>20,926</b>	<b>3,069,128</b>	<b>3,529</b>	<b>30,685</b>	<b>26,781</b>	<b>21,379</b>	<b>16,736</b>	<b>2,404</b>	<b>17,682</b>	<b>60,006</b>
<b>Excess Revenue Over Expenses</b>	<b>330,314</b>	<b>2,277,496</b>	<b>1,254,821</b>	<b>120,119</b>	<b>840,637</b>	<b>628,074</b>	<b>145,217</b>	<b>89,282</b>	<b>(476,560)</b>	<b>272,324</b>
<b>Beginning Net Assets</b>	<b>2,211,803</b>	<b>9,424,797</b>	<b>2,427,499</b>	<b>3,971,855</b>	<b>5,205,802</b>	<b>3,651,895</b>	<b>2,911,335</b>	<b>1,791,020</b>	<b>2,632,183</b>	<b>1,768,217</b>
<b>Net Assets at June 30, 2004</b>	<b>\$ 2,542,117</b>	<b>\$ 11,702,293</b>	<b>\$ 3,682,320</b>	<b>\$ 4,091,974</b>	<b>\$ 6,046,439</b>	<b>\$ 4,279,969</b>	<b>\$ 3,056,552</b>	<b>\$ 1,880,302</b>	<b>\$ 2,155,623</b>	<b>\$ 2,040,541</b>

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

<b>Statement of Net Assets</b>	<b>Goochland Powhatan</b>	<b>Hampton</b>	<b>Harrisonburg Rockingham</b>	<b>Highlands</b>	<b>Middle Peninsula NN</b>	<b>Mount Rogers</b>	<b>New River Valley</b>	<b>Norfolk</b>	<b>Northwestern</b>	<b>Piedmont</b>
<b>Assets:</b>										
<b>Current Assets</b>										
Cash and Cash Equivalents	\$ 628,320	\$ 1,785,408	\$ 1,823,382	\$ 90,367	\$ 1,543,874	\$ 3,841,876	\$ 877,646	\$ 2,263,617	\$ 815,724	\$ 1,682,897
Investments	-	-	-	1,894,745	-	60,053	770,705	3,553,842	-	21,295
Internally Designated Assets	-	-	-	352,266	28,284	-	189,987	-	-	-
Inventories	-	18,947	-	3,934	-	533,641	-	-	-	-
Prepaid Expenses	-	12,422	70,001	-	147,424	44,200	-	49,315	-	7,664
Client Accounts Receivable	126,444	3,952,681	666,656	876,418	925,573	2,346,380	903,603	475,608	685,484	790,200
Other Current Assets	-	337,977	-	3,471	154,354	-	-	277,370	-	192,428
Cash Held in Trust for Clients	7,007	81,811	20,352	12,208	33,277	124,926	5,215	2,156	22,501	54,710
<b>Total Current Assets</b>	<b>761,771</b>	<b>6,189,246</b>	<b>2,580,391</b>	<b>3,233,409</b>	<b>2,832,786</b>	<b>6,951,076</b>	<b>2,747,156</b>	<b>6,621,908</b>	<b>1,523,709</b>	<b>2,749,194</b>
<b>Fixed Assets</b>										
Property Plant and Equipment	437,016	17,947,376	2,497,865	634,496	2,980,421	4,926,783	2,887,966	655,247	4,022,611	5,424,343
<b>Total Assets</b>	<b>1,198,787</b>	<b>24,136,622</b>	<b>5,078,256</b>	<b>3,867,905</b>	<b>5,813,207</b>	<b>11,877,859</b>	<b>5,635,122</b>	<b>7,277,155</b>	<b>5,546,320</b>	<b>8,173,537</b>
<b>Liabilities and Net Assets</b>										
<b>Current Liabilities</b>										
Accounts Payable and Accrued Exp.	24,126	1,189,771	296,189	438,854	153,657	860,649	200,191	1,627,771	137,445	630,366
Current LT Notes Payable	6,163	9,821,252	-	-	653,076	53,005	77,196	-	121,766	97,841
Current Compensated Absences	-	-	177,751	-	561,245	-	-	58,745	321,073	752,234
Deferred Revenues	-	520,501	-	-	45,384	332,828	-	1,070	-	-
Other Current Liabilities	-	8,833	-	-	4,097	-	67,246	23,993	-	-
Cash Held in Custody of Others	2,860	75,811	20,352	12,208	33,277	-	-	2,156	22,501	54,710
<b>Total Current Liabilities</b>	<b>33,149</b>	<b>11,616,168</b>	<b>494,292</b>	<b>451,062</b>	<b>1,450,736</b>	<b>1,246,482</b>	<b>344,633</b>	<b>1,713,735</b>	<b>602,785</b>	<b>1,535,151</b>
<b>Long Term Liabilities</b>										
Compensated Absences	196,070	787,935	-	344,195	-	590,788	534,860	603,512	-	-
Notes Payable	213,606	6,982,701	-	-	775,078	1,816,533	1,366,001	-	3,182,475	1,205,073
<b>Total Long Term Liabilities</b>	<b>409,676</b>	<b>7,770,636</b>	<b>-</b>	<b>344,195</b>	<b>775,078</b>	<b>2,407,321</b>	<b>1,900,861</b>	<b>603,512</b>	<b>3,182,475</b>	<b>1,205,073</b>
<b>Total Liabilities</b>	<b>442,825</b>	<b>19,386,804</b>	<b>494,292</b>	<b>795,257</b>	<b>2,225,814</b>	<b>3,653,803</b>	<b>2,245,494</b>	<b>2,317,247</b>	<b>3,785,260</b>	<b>2,740,224</b>
<b>Net Assets</b>										
Investment in Fixed Assets	187,247	1,134,590	2,497,865	634,496	1,552,267	600,077	1,423,995	655,247	800,911	4,121,429
Unrestricted Balance	564,568	3,615,228	1,201,432	2,282,322	2,009,548	7,623,979	1,775,646	3,927,814	960,149	1,311,884
Restricted Balance	4,147	-	884,667	155,830	25,578	-	189,987	376,847	-	-
<b>Total Net Assets</b>	<b>755,962</b>	<b>4,749,818</b>	<b>4,583,964</b>	<b>3,072,648</b>	<b>3,587,393</b>	<b>8,224,056</b>	<b>3,389,628</b>	<b>4,959,908</b>	<b>1,761,060</b>	<b>5,433,313</b>
<b>Total Liabilities and Net Assets</b>	<b>\$1,198,787</b>	<b>\$24,136,622</b>	<b>\$5,078,256</b>	<b>\$3,867,905</b>	<b>\$5,813,207</b>	<b>\$11,877,859</b>	<b>\$5,635,122</b>	<b>\$7,277,155</b>	<b>\$5,546,320</b>	<b>\$8,173,537</b>

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

<b>Statement of Revenues and Expenses and Changes in Net Assets</b>	<b>Goochland Powhatan</b>	<b>Hampton</b>	<b>Harrisonburg Rockingham</b>	<b>Highlands</b>	<b>Middle Peninsula NN</b>	<b>Mount Rogers</b>	<b>New River Valley</b>	<b>Norfolk</b>	<b>Northwestern</b>	<b>Piedmont</b>
<b>Revenues:</b>										
Net Client Service Revenue	\$1,689,965	\$18,971,590	\$2,318,914	\$4,679,401	\$7,284,903	\$13,022,238	\$8,282,059	\$4,732,701	\$3,595,112	\$7,010,563
State Appropriations	1,457,418	13,022,421	3,065,983	2,276,605	2,425,020	3,508,415	3,719,624	7,442,157	3,715,074	2,635,279
Federal Appropriations	474,179	2,995,739	806,928	851,471	1,909,045	1,077,854	1,339,935	2,926,030	1,672,417	1,405,621
Local Appropriations	428,920	2,411,012	420,601	441,972	339,117	455,191	269,924	2,155,000	655,430	301,576
Other Revenue	253,640	1,167,611	198,768	346,515	274,528	7,601,307	255,872	676,393	1,031,950	548,072
<b>Total Revenues</b>	<b>4,304,122</b>	<b>38,568,373</b>	<b>6,811,194</b>	<b>8,595,964</b>	<b>12,232,613</b>	<b>25,665,005</b>	<b>13,867,414</b>	<b>17,932,281</b>	<b>10,669,983</b>	<b>11,901,111</b>
<b>Expenses:</b>										
Personal Service Expense	3,053,319	23,913,697	4,705,050	5,715,580	9,412,894	14,314,426	8,892,263	12,318,953	6,750,507	8,668,824
Nonpersonal Service Expense	1,048,396	12,724,641	1,606,734	2,372,087	2,301,567	8,712,660	3,882,935	4,640,448	3,251,281	2,245,633
Depreciation Expense	86,933	636,755	207,495	181,943	257,141	399,437	254,168	107,803	174,706	325,617
<b>Total Expenses</b>	<b>4,188,648</b>	<b>37,275,093</b>	<b>6,519,279</b>	<b>8,269,610</b>	<b>11,971,602</b>	<b>23,426,523</b>	<b>13,029,366</b>	<b>17,067,204</b>	<b>10,176,494</b>	<b>11,240,074</b>
<b>Nonoperating Income:</b>										
Interest Income	579	44,986	13,373	22,760	12,073	15,971	18,507	155,666	8,755	12,884
Contributed Capital	-	-	-	-	-	-	-	-	-	-
Unrealized Gains	-	-	-	-	-	-	-	(52,114)	-	-
<b>Total Nonoperating Income</b>	<b>579</b>	<b>44,986</b>	<b>13,373</b>	<b>22,760</b>	<b>12,073</b>	<b>15,971</b>	<b>18,507</b>	<b>103,552</b>	<b>8,755</b>	<b>12,884</b>
<b>Excess Revenue Over Expenses</b>	<b>116,053</b>	<b>1,338,266</b>	<b>305,288</b>	<b>349,114</b>	<b>273,084</b>	<b>2,254,453</b>	<b>856,555</b>	<b>968,629</b>	<b>502,244</b>	<b>673,921</b>
<b>Beginning Net Assets</b>	<b>639,909</b>	<b>3,411,552</b>	<b>4,278,676</b>	<b>2,723,534</b>	<b>3,314,309</b>	<b>5,969,603</b>	<b>2,533,073</b>	<b>3,991,279</b>	<b>1,258,816</b>	<b>4,759,392</b>
<b>Net Assets at June 30, 2004</b>	<b>\$ 755,962</b>	<b>\$ 4,749,818</b>	<b>\$4,583,964</b>	<b>\$ 3,072,648</b>	<b>\$ 3,587,393</b>	<b>\$8,224,056</b>	<b>\$ 3,389,628</b>	<b>\$ 4,959,908</b>	<b>\$ 1,761,060</b>	<b>\$ 5,433,313</b>

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

Statement of Net Assets	Planning District One	Rapp Area	Rapp Rap	Region Ten	Richmond BHA	Rockbridge Area	Southside	Valley	Western Tide	Total: Oper CSBs
<b>Assets:</b>										
Current Assets										
Cash and Cash Equivalents	\$ 183,338	\$ 7,634,370	\$ 1,379,402	\$ 2,689,653	\$ 1,577,544	\$ 928,702	\$ 4,651,058	\$ 1,648,143	\$ 2,994,292	\$ 57,927,811
Investments	-	-	-	318	-	-	-	-	-	9,270,502
Internally Designated Assets	-	-	-	629,915	-	-	-	-	-	3,367,145
Inventories	-	-	-	-	-	-	-	-	-	556,522
Prepaid Expenses	1,295	-	221,785	144,465	328,262	35,235	556	69,640	-	1,897,206
Client Accounts Receivable	1,217,066	1,170,836	1,686,312	1,373,302	2,235,469	454,221	530,072	1,636,613	1,164,914	30,846,417
Other Current Assets	98	24,493	443,601	202,792	-	3,354	-	-	6,262	4,051,068
Cash Held in Trust for Clients	-	81,657	72,634	-	394,053	29,410	4,735	123,133	-	1,730,166
<b>Total Current Assets</b>	<b>1,401,797</b>	<b>8,911,356</b>	<b>3,803,734</b>	<b>5,040,445</b>	<b>4,535,328</b>	<b>1,450,922</b>	<b>5,186,421</b>	<b>3,477,529</b>	<b>4,165,468</b>	<b>109,646,837</b>
Fixed Assets										
Property Plant and Equipment	19,019	4,383,935	4,246,075	7,516,209	1,090,485	205,753	5,447,094	4,402,687	3,929,135	106,395,400
<b>Total Assets</b>	<b>1,420,816</b>	<b>13,295,291</b>	<b>8,049,809</b>	<b>12,556,654</b>	<b>5,625,813</b>	<b>1,656,675</b>	<b>10,633,515</b>	<b>7,880,216</b>	<b>8,094,603</b>	<b>216,042,237</b>
<b>Liabilities and Net Assets</b>										
Current Liabilities										
Accounts Payable and Accrued Exp.	11,796	343,662	416,188	376,434	1,647,441	147,921	219,498	936,030	499,818	14,596,849
Current LT Notes Payable	-	78,084	40,416	236,000	-	-	-	12,016	92,459	14,368,838
Current Compensated Absences	-	361,942	367,169	832,218	711,177	-	220,551	-	546,382	5,930,472
Deferred Revenues	-	319,375	-	153,781	822,821	-	-	44,471	-	3,222,537
Other Current Liabilities	1,217,066	-	-	18,066	-	774.00	-	260,180	3,997	2,195,515
Cash Held in Custody of Others	-	81,657	72,634	187,861	394,053	29,410	4,735	123,133	28,710	1,591,444
<b>Total Current Liabilities</b>	<b>1,228,862</b>	<b>1,184,720</b>	<b>896,407</b>	<b>1,804,360</b>	<b>3,575,492</b>	<b>178,105</b>	<b>444,784</b>	<b>1,375,830</b>	<b>1,171,366</b>	<b>41,905,655</b>
Long Term Liabilities										
Compensated Absences	-	-	-	-	-	-	-	-	-	-
Notes Payable	-	1,793,386	1,289,600	4,430,850	-	-	-	2,614,362	1,673,282	39,765,523
<b>Total Long Term Liabilities</b>	<b>-</b>	<b>1,793,386</b>	<b>1,289,600</b>	<b>4,430,850</b>	<b>-</b>	<b>235,973</b>	<b>-</b>	<b>2,902,119</b>	<b>1,673,282</b>	<b>47,112,446</b>
<b>Total Liabilities</b>	<b>1,228,862</b>	<b>2,978,106</b>	<b>2,186,007</b>	<b>6,235,210</b>	<b>3,575,492</b>	<b>414,078</b>	<b>444,784</b>	<b>4,277,949</b>	<b>2,844,648</b>	<b>89,018,101</b>
<b>Net Assets</b>										
Investment in Fixed Assets	-	2,512,465	2,875,906	2,839,059	1,090,485	205,753	5,447,094	1,776,309	1,301,098	47,802,720
Unrestricted Balance	191,954	7,804,720	2,689,947	2,800,375	959,836	1,003,470	4,494,519	1,824,950	3,827,631	74,968,440
Restricted Balance	-	-	297,949	682,010	-	33,374	247,118	1,008	121,226	4,252,976
<b>Total Net Assets</b>	<b>191,954</b>	<b>10,317,185</b>	<b>5,863,802</b>	<b>6,321,444</b>	<b>2,050,321</b>	<b>1,242,597</b>	<b>10,188,731</b>	<b>3,602,267</b>	<b>5,249,955</b>	<b>127,024,136</b>
<b>Total Liabilities and Net Assets</b>	<b>\$1,420,816</b>	<b>\$13,295,291</b>	<b>\$8,049,809</b>	<b>\$12,556,654</b>	<b>\$5,625,813</b>	<b>\$1,656,675</b>	<b>\$10,633,515</b>	<b>\$7,880,216</b>	<b>\$8,094,603</b>	<b>\$216,042,237</b>

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Individual CSB Financial Statement Summaries**  
**For the Fiscal Year Ending June 30, 2004**

<b>Statement of Revenues and Expenses and Changes in Net Assets</b>	<b>Planning District One</b>	<b>Rapp Area</b>	<b>Rapp Rap</b>	<b>Region Ten</b>	<b>Richmond BHA</b>	<b>Rockbridge Area</b>	<b>Southside</b>	<b>Valley</b>	<b>Western Tide</b>	<b>Total: Oper CSBs</b>
<b>Revenues:</b>										
Net Client Service Revenue	\$4,140,241	\$9,915,693	\$6,844,939	\$12,280,811	\$ 11,415,189	\$3,610,711	\$5,035,378	\$7,794,579	\$8,123,600	\$200,588,934
State Appropriations	2,253,676	3,887,832	3,290,332	4,401,672	10,157,019	1,663,165	2,097,000	4,777,894	2,928,056	111,355,646
Federal Appropriations	943,973	1,801,980	1,892,490	2,151,725	5,313,169	561,458	530,683	1,419,113	1,009,904	45,133,624
Local Appropriations	261,777	817,840	471,749	1,435,119	1,465,000	199,778	214,170	314,000	516,941	18,432,734
Other Revenue	7,327	445,812	1,379,246	629,996	139,773	101,625	125,884	100,782	254,661	21,406,190
<b>Total Revenues</b>	<b>7,606,994</b>	<b>16,869,157</b>	<b>13,878,756</b>	<b>20,899,323</b>	<b>28,490,150</b>	<b>6,136,737</b>	<b>8,003,115</b>	<b>14,406,368</b>	<b>12,833,162</b>	<b>396,917,128</b>
<b>Expenses:</b>										
Personal Service Expense	267,878	11,734,630	9,186,876	15,625,462	14,361,460	4,153,096	5,226,572	9,041,052	8,177,531	257,735,974
Nonpersonal Service Expense	7,336,142	3,306,346	2,971,148	3,897,563	13,886,483	1,364,051	1,732,214	4,833,164	3,235,575	115,051,495
Depreciation Expense	3,758	430,808	252,712	356,318	386,666	100,964	380,865	92,135	331,937	8,082,668
<b>Total Expenses</b>	<b>7,607,778</b>	<b>15,471,784</b>	<b>12,410,736</b>	<b>19,879,343</b>	<b>28,634,609</b>	<b>5,618,111</b>	<b>7,339,651</b>	<b>13,966,351</b>	<b>11,745,043</b>	<b>380,870,137</b>
<b>Nonoperating Income:</b>										
Interest Income	1,863	107,716	6,443	15,509	15,260	4,398	31,827	26,514	12,772	697,078
Contributed Capital	-	-	-	-	-	-	-	-	-	2,897,569
Unrealized Gains	(658)	(68,473)	-	-	-	-	-	-	82,414	163,634
<b>Total Nonoperating Income</b>	<b>1,205</b>	<b>39,243</b>	<b>6,443</b>	<b>15,509</b>	<b>15,260</b>	<b>4,398</b>	<b>31,827</b>	<b>26,514</b>	<b>95,186</b>	<b>3,758,281</b>
<b>Excess Revenue Over Expenses</b>	<b>421</b>	<b>1,436,616</b>	<b>1,474,463</b>	<b>1,035,489</b>	<b>(129,199)</b>	<b>523,024</b>	<b>695,291</b>	<b>466,531</b>	<b>1,183,305</b>	<b>19,805,272</b>
<b>Beginning Net Assets</b>	<b>191,533</b>	<b>8,880,569</b>	<b>4,389,339</b>	<b>5,285,955</b>	<b>2,179,520</b>	<b>719,573</b>	<b>9,493,440</b>	<b>3,135,736</b>	<b>4,066,650</b>	<b>107,218,864</b>
<b>Net Assets at June 30, 2004</b>	<b>\$ 191,954</b>	<b>\$ 10,317,185</b>	<b>\$ 5,863,802</b>	<b>\$ 6,321,444</b>	<b>\$ 2,050,321</b>	<b>\$ 1,242,597</b>	<b>\$ 10,188,731</b>	<b>\$ 3,602,267</b>	<b>\$ 5,249,955</b>	<b>\$127,024,136</b>

**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Operating Community Services Boards (Only)**  
**Rankings – Statement of Net Assets Classifications**  
**For the Fiscal Year Ending June 30, 2004**

Community Services Board	Total Assets	Rank	Total Liabilities	Rank	Total Net Assets	Rank
<b>Balance Sheet Classifications:</b>						
Alleghany Highlands	\$ 2,931,400	25	\$ 389,283	28	\$ 2,542,117	21
Blue Ridge	22,776,412	2	11,074,119	2	11,702,293	1
Central Virginia	6,655,786	14	2,973,466	10	3,682,320	15
Colonial	7,773,469	12	3,681,495	6	4,091,974	14
Crossroads	9,004,315	7	2,957,876	11	6,046,439	6
Cumberland Mountain	6,365,048	15	2,085,079	18	4,279,969	13
Danville-Pittsylvania	4,171,572	21	1,115,020	21	3,056,552	20
Dickenson County	1,968,385	26	88,083	29	1,880,302	25
District 19	3,520,675	23	1,365,052	19	2,155,623	22
Eastern Shore	3,057,013	24	1,016,472	22	2,040,541	24
Goochland-Powhatan	1,198,787	29	442,825	26	755,962	28
Hampton-Newport News	24,136,622	1	19,386,804	1	4,749,818	11
Harrisonburg-Rockingham	5,078,256	20	494,292	24	4,583,964	12
Highlands	3,867,905	22	795,257	23	3,072,648	19
Middle Peninsula-Northern Neck	5,813,207	16	2,225,814	16	3,587,393	17
Mount Rogers	11,877,859	5	3,653,803	7	8,224,056	4
New River Valley	5,635,122	17	2,245,494	15	3,389,628	18
Norfolk	7,277,155	13	2,317,247	14	4,959,908	10
Northwestern	5,546,320	19	3,785,260	5	1,761,060	26
Piedmont	8,173,537	8	2,740,224	13	5,433,313	8
Planning District One	1,420,816	28	1,228,862	20	191,954	29
Rappahannock Area	13,295,291	3	2,978,106	9	10,317,185	2
Rappahannock-Rapidan	8,049,809	10	2,186,007	17	5,863,802	7
Region Ten	12,556,654	4	6,235,210	3	6,321,444	5
Richmond BHA	5,625,813	18	3,575,492	8	2,050,321	23
Rockbridge Area	1,656,675	27	414,078	27	1,242,597	27
Southside	10,633,515	6	444,784	25	10,188,731	3
Valley	7,880,216	11	4,277,949	4	3,602,267	16
Western Tidewater	8,094,603	9	2,844,648	12	5,249,955	9
<b>Total</b>	<b>\$ 216,042,237</b>		<b>\$ 89,018,101</b>		<b>\$ 127,024,136</b>	

Source: FYE 2004 CSB audit reports



**Department of Mental Health, Mental Retardation and Substance Abuse Services**  
**Operating Community Services Boards (Only)**  
**Rankings – Statement of Revenues and Expenses and Changes in Net Assets**  
**For the Fiscal Year Ending June 30, 2004**

Community Services Board	Total Revenues	Rank	State Funds	Rank	Federal Funds	Rank	Fees	Rank	Local Funds	Rank	Other. Revenue	Rank
<b>Income Statement Classifications:</b>												
Alleghany Highlands	\$ 4,234,722	27	\$ 867,957	28	\$ 351,756	29	\$ 2,866,355	26	\$ 91,599	29	\$ 77,981	26
Blue Ridge	20,764,517	5	6,678,879	4	3,387,875	2	9,456,318	7	673,296	8	3,637,277	2
Central Virginia	22,739,439	4	4,324,004	8	2,363,216	6	13,842,993	2	795,263	7	1,417,492	4
Colonial	10,466,952	19	3,244,112	14	1,413,974	13	3,181,529	25	1,405,562	5	1,252,460	6
Crossroads	10,953,006	18	1,758,156	24	657,780	24	7,760,544	12	291,452	21	511,855	12
Cumberland Mountain	15,789,145	9	3,746,368	10	1,198,678	16	8,994,663	8	166,028	27	1,704,787	3
Danville-Pittsylvania	9,616,130	20	3,089,822	16	1,182,800	17	4,516,768	20	483,109	12	360,367	15
Dickenson County	1,940,878	29	761,639	29	369,347	28	700,692	29	109,200	28	2,404	29
District 19	14,224,584	11	6,485,193	5	2,418,743	5	4,698,288	18	613,841	10	26,201	27
Eastern Shore	6,515,933	24	1,674,874	25	705,741	23	3,822,197	22	228,267	24	144,860	23
Goochland-Powhatan	4,304,122	28	1,457,418	27	474,179	27	1,689,965	28	428,920	16	254,219	19
Hampton-Newport News	38,568,373	1	13,022,421	1	2,995,739	3	18,971,590	1	2,411,012	1	1,212,597	7
Harrisonburg-Rockingham	6,811,194	25	3,065,983	18	806,928	22	2,318,914	27	420,601	17	212,141	20
Highlands	8,595,964	21	2,276,605	21	851,471	21	4,679,401	19	441,972	15	369,275	13
Middle Peninsula-Northern Neck	12,232,613	16	2,425,020	20	1,909,045	8	7,284,903	13	339,117	18	286,601	17
Mount Rogers	25,665,005	3	3,508,415	12	1,077,854	18	13,022,238	3	455,191	14	7,617,278	1
New River Valley	13,867,414	13	3,719,624	11	1,339,935	15	8,282,059	9	269,924	22	274,379	18
Norfolk	17,932,281	7	7,442,157	3	2,926,030	4	4,732,701	17	2,155,000	2	779,945	9
Northwestern	10,669,983	17	3,715,074	9	1,672,417	11	3,595,112	24	655,430	9	1,040,705	8
Piedmont	11,913,995	15	2,635,279	19	1,405,621	14	7,010,563	14	301,576	20	560,956	11
Planning District One	7,606,994	23	2,253,676	22	943,973	20	4,140,241	21	261,777	23	8,532	28
Rappahannock Area	16,869,157	8	3,887,832	15	1,801,980	10	9,915,693	6	817,840	6	485,055	13
Rappahannock-Rapidan	13,878,756	12	3,290,332	13	1,892,490	9	6,844,939	15	471,749	13	1,385,689	5
Region Ten	20,899,323	6	4,401,672	7	2,151,725	7	12,280,811	4	1,435,119	4	645,505	10
Richmond BHA	28,490,150	2	10,157,019	2	5,313,169	1	11,415,189	5	1,465,000	3	155,033	22
Rockbridge Area	6,136,737	26	1,663,165	26	561,458	25	3,610,711	23	199,778	26	106,023	25
Southside	8,003,115	22	2,097,000	23	530,683	26	5,035,378	16	214,170	25	157,711	21
Valley	14,432,882	10	4,777,894	6	1,419,113	12	7,794,579	11	314,000	19	127,296	24
Western Tidewater	12,833,162	14	2,928,056	17	1,009,904	19	8,123,600	10	516,941	11	349,847	16
<b>Total</b>	<b>\$ 396,956,526</b>		<b>\$ 111,355,646</b>		<b>\$ 45,133,624</b>		<b>\$ 200,588,934</b>		<b>\$ 18,432,734</b>		<b>\$ 25,164,471</b>	

Source: FYE 2004 CSB audit reports

**Department of Mental Health, Mental Retardation and Substance Abuse Services  
Operating Community Services Boards (Only)  
Rankings – Statement of Revenues and Expenses and Changes In Net Assets  
For the Fiscal Year Ending June 30, 2004**

Community Services Board	Total Expenses	Rank	Surplus/ Deficit	Rank
<b>Income Statement Classifications:</b>				
Alleghany Highlands	\$ 3,925,334	28	\$ 330,314	19
Blue Ridge	21,556,149	4	2,277,496	1
Central Virginia	21,488,147	5	1,254,821	6
Colonial	10,377,518	17	120,119	24
Crossroads	10,139,150	19	840,637	11
Cumberland Mountain	15,182,450	9	628,074	14
Danville-Pittsylvania	9,487,649	20	145,217	23
Dickenson County	1,854,000	29	89,282	26
District 19	14,718,826	10	(476,560)	29
Eastern Shore	6,303,615	25	272,324	22
Goochland-Powhatan	4,188,648	27	116,053	25
Hampton-Newport News	37,275,093	1	1,338,266	5
Harrisonburg-Rockingham	6,519,279	24	305,288	20
Highlands	8,269,610	21	349,114	18
Middle Peninsula-Northern Neck	11,971,602	14	273,084	21
Mount Rogers	23,426,523	3	2,254,453	2
New River Valley	13,029,366	12	856,555	10
Norfolk	17,067,204	7	968,629	9
Northwestern	10,176,494	18	502,244	16
Piedmont	11,240,074	16	673,921	13
Planning District One	7,607,778	22	421	27
Rappahannock Area	15,471,784	8	1,436,616	4
Rappahannock-Rapidan	12,410,736	13	1,474,463	3
Region Ten	19,879,343	6	1,035,489	8
Richmond BHA	28,634,609	2	(129,199)	28
Rockbridge Area	5,618,111	26	523,024	15
Southside	7,339,651	23	695,291	12
Valley	13,966,351	11	466,531	17
Western Tidewater	11,745,043	15	1,183,305	7
<b>Total</b>	<b>\$ 380,870,137</b>		<b>\$ 19,805,272</b>	

Source: FYE 2004 CSB audit reports

**OPERATING CSBs AND BHAs**  
**INTEREST INCOME AND DEPOSITS**  
**FYE JUNE 30, 2004**

CSB	Interest Income	(Deposits) Carrying Value
Alleghany Highlands	20,926	1,180,681
Blue Ridge	16,511	2,090,749
Central Virginia	7,257	1,692,781
Colonial	30,685	1,021,931
Crossroads	27,027	1,539,200
Cumberland Mountain	21,379	843,200
Danville-Pittsylvania	16,736	3,004,175
Dickenson	2,404	1,685,700
District 19	17,682	414,939
Eastern Shore	8,615	948,471
Goochland-Powhatan	579	596,056
Hampton-Newport News	44,986	8,364
Harrisonburg-Rockingham	13,373	1,059,420
Highlands	22,760	449,191
Middle Peninsula-NN	12,073	(69,234)
Mount Rodgers	15,971	3,085,502
New River Valley	18,507	1,072,021
Norfolk	155,666	2,263,617
Northwestern	8,755	(404,746)
Piedmont	12,884	1,170,803
Planning District One	1,863	135,041
Rappahannock Area	107,716	5,000,356
Rappahannock-Rapidan	6,413	298,494
Region Ten	15,509	2,689,653
Richmond BHA	15,260	1,970,797
Rockbridge Area	4,398	926,062
Southside	31,827	2,813,059
Valley	26,514	1,766,796
Western Tidewater	12,772	(346,431)
<b>TOTAL</b>	<b>697,078</b>	<b>38,906,648</b>

Source: FY 2004 CSB Audit Reports (component units excluded)

**OPERATING CSBs AND BHAs  
INVESTMENTS SUMMARY  
FYE JUNE 30, 2004**

CSB	Note	LGIP	Other Investments	Amount	CAT.
Alleghany Highlands	A				
Blue Ridge		0	Repurchase	1,596,539	2
Central Virginia	A				
Colonial		2,532,094	None	0	N/A
Crossroads		1,017,171	CD	2,166,693	N/A
Cumberland Mountain		0	Life Ins. Annuity	535,746	N/A
Danville-Pittsylvania	A				
Dickenson	A				
District 19		0	Repurchase	1,682,566	2
Eastern Shore		718,895	Common Stock	437,450	1
Goochland-Powhatan	A				
Hampton-Newport News		71,220	Repurchase	1,705,824	2
Harrisonburg-Rockingham		783,064	None	0	N/A
Highlands		1,894,745	None	0	N/A
Middle Peninsula-NN		231,131	US Savings Bonds	29,604	1
Middle Peninsula-NN		0	Cash Mgt Trust	1,377,412	2
Mount Rodgers		60,053	Repurchase	4,311,077	2
New River Valley		770,705	None	0	N/A
Norfolk		0	CD	354,393	2
Norfolk		0	Commercial Bonds	1,250,000	2
Norfolk		0	Mutual Funds	45,744	2
Norfolk		0	U.S. Gov Securities	1,903,705	2
Northwestern		135,405	Repurchase	1,037,715	3
Piedmont		504,644	Common Stock	21,295	1
Planning District One		0	CD	48,222	2
Rappahannock Area		1,528,035	Repurchase	1,105,659	3
Rappahannock-Rapidan		0	Repurchase	1,077,093	3
Region Ten	A				
Richmond	A				
Rockbridge Area	A				
Southside		1,679,525	None	0	N/A
Valley	A				
Western Tidewater		661,913	Repurchase	2,622,090	3
<b>TOTAL</b>		<b>12,588,600</b>		<b>23,308,827</b>	

Source: FY 2004 CSB Audit Reports (component units excluded)

**Notes:**

A (CSB reported no LGIP or other investments)

N/A (not available or stated in audit report)

CAT (GASB 3 Categorizations: 1, 2, or 3)

## **CSB FEDERAL GRANTS - FY 2004**

**Overview** The Types of Federal Grant Awards are summarized on page 37 and the detailed grants for each CSB, operating and local government CSBs, is presented on pages 38-44. CFDA represents the Catalog of Federal Domestic Assistance. This information was obtained from the Schedule of Expenditures of Federal Awards from the FY 2004 CSB audit reports.

**Award Summary** As is noted on pages 30 and 32 and summarized here, total federal grant revenues for operating CSBs/BHA were \$45.1 million or 11% of total CSB revenues for operating CSBs/BHA.

**Federal Agencies** CSBs have grants passed down from the following 7 federal agencies.

- U.S. Dept of Health and Human Services (HHS)
- U.S. Dept of Education (DOE)
- U.S. Federal Emergency Management Agency (FEMA)
- U.S. Dept of Transportation (DOT)
- U.S. Dept of Justice
- U.S. Dept of Housing and Urban Development (HUD)
- U.S. Dept of Agriculture

**Direct Grants** The majority of grants presented on the following pages are passed down through several state agencies. The direct grants from the Federal Government to CSBs are noted with asterisks (\*).

**Enhance Revenue** A review of the **Summary of Awards** page may give CSBs an opportunity to enhance federal revenues by participation in grant programs that only one or a few CSBs are now utilizing. CSBs should contact the relevant CSB to learn more about the specific federal grant or grants presented on the Summary of Awards page. Relevant CSBs can be determined from the detailed federal grants information that follows the Summary.

## **FEDERAL GRANT AWARDS**

<b>CFDA#</b>	<b>AWARD DESCRIPTION</b>	<b># CSBs PARTICIPATING</b>
93.243*	Direct Payments – Projects of Regional and National Significance	2
93.887*	Direct Payments – Health Care Facilities and Other Construction	1
94.002*	Direct payments-Dept. HHS–Retired Senior Volunteer Program	1
	<b>Pass through payments – U.S. Dept. HHS to DMHMRSAS</b>	
93.003	Public Health and Social Services Emergency Fund	1
93.150	Projects for Assistance in Transition to Homeless (PATH)	16
93.230	Substance Abuse State Incentive Grant	21
93.238	State Treatment Outcomes for Performance Pilot Enhancement Studies	2
93.558	Temporary Assistance for Needy Families (TANF)	5
93.575	Child Care and Development Block Grant	18
93.633	Virginia Dept. for the Aging – Programs for the Aging	1
93.658	Foster Care – Title IV-E	1
93.926	City of Richmond – Healthy Start Initiative	1
93.958	Community Mental Health Block Grant	40
93.959	Substance Abuse Prevention and Treatment Block Grant	40
93.982	Mental Health Disaster Assistance and Emergency Mental Health	8
97.032	Crisis Counseling and FEMA Project Rebound	6
	<b>Pass through payments from U.S. DOE to VA DOE &amp; DMHMRSAS</b>	
84.181	Special Ed– Grants for Infants and Families with Disabilities	32
84.186	Drug Free Schools and Communities	4
	<b>Pass through payments from FEMA to DMHMRSAS</b>	
83.534	Mental Health Needs Assessment Grant	1
83.539	Crisis Counseling	1
	<b>Pass through payments from U.S. DOT to VDOT</b>	
20.509	Public Transportation for Non-Urbanized Areas	1
20.513	Capital Assistance Program for Non-Urbanized Areas	1
	<b>Pass through payments from U.S. Department of Justice to VA Criminal Justice Secretary</b>	
16.540	VOCA Program	4
16.575	Victims of Crimes Acts – Child Treatment Program	1
16.579	Drug Control and System Improvement	2
16.729	Drug Free Communities Support Program	2
	<b>Pass through payments from Dept. of HUD to VHDA</b>	
14.156	Lower Income Housing Assistance Program	2
14.181	Supportive Housing for Persons with Disabilities	1
14.231	Emergency Shelter Grant	1
14.235	Special Needs Assistance Program	3
14.238	Shelter Plus Grant	3
	<b>Pass through payments from U.S. Dept. of Agr. to Va. Dept of Agriculture</b>	
10.550	Surplus Commodities	3
10.551	Food Stamp Program	1
10.558	Child and Adult Food Program	4
10.569	Food Distribution	1
10.766	Rural Development Services Community Facility Loan	1

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

<b>CSB</b>	<b>CFDA # 93.003</b>	<b>CFDA # 93.150</b>	<b>CFDA # 93.230</b>	<b>CFDA # 93.238</b>	<b>CFDA # 93.243</b>
Alexandria		48,686			
Alleghany Highlands					
Arlington		38,470			
Blue Ridge		39,204	197,407		
Central Virginia		29,889	153,839		
Chesapeake					
Chesterfield					
Colonial			1,000		
Crossroads			1,000		
Cumberland Mountain			106,949		
Danville-Pittsylvania			122,414		
Dickenson					
District 19		36,212			
Eastern Shore					
Fairfax-Falls Church		143,895	87,994		
Goochland-Powhatan					
Hampton-Newport News		89,082	167,957		
Hanover			111,408		
Harrisonburg-Rockingham			168,341		
Henrico Area			115,780		
Highlands					
Loudoun		30,033	85,246		
Middle Peninsula-NN			167,095		40,308
Mount Rogers					
New River Valley					
Norfolk		58,763	1,000		
Northwestern		15,264	327,953		
Piedmont			98,875		
Planning District One					
Portsmouth Dept BHS		49,021	47,218		
Prince William		36,933			
Rappahannock Area	59,115	21,199			
Rappahannock-Rapidan					
Region Ten		22,756	1,000		
Richmond BHA		54,652		25,729	533,509
Rockbridge Area			1,000	1,000	
Southside					
Valley			1,000		
Va. Beach Dept MHMRSAS		47,309	70,464		
Western Tidewater					

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 93.558	CFDA # 93.575	CFDA # 93.633	CFDA # 93.658	CFDA # 93.887	CFDA # 93.926
Alexandria						
Alleghany Highlands						
Arlington		13,135				
Blue Ridge		117,041				
Central Virginia						
Chesapeake						
Chesterfield		404				
Colonial		14,378				
Crossroads						
Cumberland Mountain						
Danville-Pittsylvania		17,016				
Dickenson						
District 19						
Eastern Shore		11,046				
Fairfax-Falls Church		17,234				
Goochland-Powhatan						
Hampton-Newport News		130,107				
Hanover						
Harrisonburg-Rockingham						
Henrico Area		25,165				
Highlands						
Loudoun						
Middle Peninsula-NN				15,367		
Mount Rogers						
New River Valley		20,913				
Norfolk		190,514				
Northwestern		10,478			396,903	
Piedmont	13,534	12,813				
Planning District One						
Portsmouth Dept BHS						
Prince William						
Rappahannock Area	95,638	6,911				
Rappahannock-Rapidan		1,360				
Region Ten						
Richmond BHA	147,036	116,325				112,413
Rockbridge Area	55,404	6,444				
Southside						
Valley	144,438	17,061				
Va. Beach Dept MHMRSAS						
Western Tidewater			11,230			



**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 93.958	CFDA # 93.959	CFDA # 93.982	CFDA # 94.002	CFDA # 97.032	CFDA # 84.181
Alexandria	672,632	871,305	87,828			140,785
Alleghany Highlands	20,976	262,816				67,964
Arlington	44,004	817,524	590,000			
Blue Ridge	430,828	2,011,958				555,800
Central Virginia	192,980	1,600,884				334,574
Chesapeake	139,095	893,098	129,792		114,120	227,495
Chesterfield	109,818	827,979				824,875
Colonial	61,812	590,707	178,224		203,156	364,697
Crossroads	81,238	566,666				
Cumberland Mountain	95,819	851,485				96,138
Danville-Pittsylvania	98,960	741,173				132,833
Dickenson	249,746	77,600				42,001
District 19	112,678	1,970,242				228,056
Eastern Shore	11,045	446,812				223,699
Fairfax-Falls Church	1,351,883	3,205,584	834,739			1,139,197
Goochland-Powhatan	33,413	352,138				88,628
Hampton-Newport News	185,619	1,892,123	18,041		89,150	
Hanover	51,570	351,763				
Harrisonburg-Rockingham	26,977	434,597				119,364
Henrico Area	568,334	1,040,735				751,554
Highlands	260,467	507,669				76,876
Loudoun	14,532	380,705				320,365
Middle Peninsula-NN	59,574	874,841	174,118		187,181	286,268
Mount Rogers	280,112	631,521				149,192
New River Valley	349,231	931,589				
Norfolk	155,490	1,948,077				458,228
Northwestern	70,750	769,453				214,257
Piedmont	284,905	799,393				178,279
Planning District One	132,574	648,168				155,229
Portsmouth Dept BHS	164,987	1,049,916			58,758	361,077
Prince William	61,125	1,006,468				881,319
Rappahannock Area	100,143	1,113,109				344,010
Rappahannock-Rapidan	327,826	589,078		62,317		197,765
Region Ten	355,105	1,048,429				455,621
Richmond BHA	479,780	3,373,023				
Rockbridge Area	43,333	288,655				93,966
Southside	24,731	403,902				
Valley	174,166	862,764				169,054
Va. Beach Dept MHMRSAS	241,694	1,931,527				670,748
Western Tidewater	84,242	775,896	107,483		88,314	

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 84.186	CFDA # 83.534	CFDA # 83.539	CFDA # 20.509	CFDA # 20.513
Alexandria					
Alleghany Highlands					
Arlington					
Blue Ridge	35,637				
Central Virginia					
Chesapeake					
Chesterfield					
Colonial					
Crossroads					
Cumberland Mountain	43,847		70		
Danville-Pittsylvania					
Dickenson					
District 19					
Eastern Shore		7,120			
Fairfax-Falls Church					
Goochland-Powhatan					
Hampton-Newport News					
Hanover					
Harrisonburg-Rockingham					
Henrico Area					
Highlands					
Loudoun					
Middle Peninsula-NN	47,733				
Mount Rogers					
New River Valley	38,202				
Norfolk					
Northwestern					48,555
Piedmont					
Planning District One					
Portsmouth Dept BHS					
Prince William					
Rappahannock Area					
Rappahannock-Rapidan					
Region Ten					
Richmond BHA					
Rockbridge Area					
Southside				27,573	
Valley					
Va. Beach Dept MHMRSAS					
Western Tidewater					

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 16.540	CFDA # 16.575	CFDA # 16.579	CFDA # 16.729	CFDA # 14.156
Alexandria					
Alleghany Highlands					
Arlington					
Blue Ridge					
Central Virginia	51,050				
Chesapeake					
Chesterfield					
Colonial					
Crossroads					
Cumberland Mountain					
Danville-Pittsylvania				62,305	
Dickenson					
District 19					
Eastern Shore					
Fairfax-Falls Church					
Goochland-Powhatan					
Hampton-Newport News					
Hanover					
Harrisonburg-Rockingham					
Henrico Area					
Highlands					
Loudoun					
Middle Peninsula-NN	31,958	64,095			
Mount Rogers					
New River Valley					
Norfolk					
Northwestern					
Piedmont			28,474		
Planning District One					
Portsmouth Dept BHS					
Prince William					
Rappahannock Area			12,750		
Rappahannock-Rapidan					61,278
Region Ten					72,570
Richmond BHA					
Rockbridge Area	61,242				
Southside					
Valley	17,272			33,358	
Va. Beach Dept MHMRSAS					
Western Tidewater					

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 14.181	CFDA # 14.231	CFDA # 14.235	CFDA # 14.238	CFDA # 10.550	CFDA # 10.551
Alexandria						
Alleghany Highlands						
Arlington						
Blue Ridge						
Central Virginia						
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain						
Danville-Pittsylvania						
Dickenson						
District 19						
Eastern Shore						6,019
Fairfax-Falls Church						
Goochland-Powhatan						
Hampton-Newport News			100,737			
Hanover						
Harrisonburg-Rockingham					27,698	
Henrico Area						
Highlands						
Loudoun						
Middle Peninsula-NN						
Mount Rogers						
New River Valley						
Norfolk			113,958			
Northwestern			118,783	119,588		
Piedmont	288,303					
Planning District One						
Portsmouth Dept BHS						
Prince William						
Rappahannock Area						
Rappahannock-Rapidan					51,532	
Region Ten				196,244		
Richmond BHA		72,913		397,789		
Rockbridge Area					12,745	
Southside						
Valley						
Va. Beach Dept MHMRSAS						
Western Tidewater						

**FEDERAL GRANT AWARDS - DETAIL BY GRANT AND CSB**

CSB	CFDA # 10.558	CFDA # 10.569	CFDA # 10.766			
Alexandria						
Alleghany Highlands						
Arlington						
Blue Ridge						
Central Virginia						
Chesapeake						
Chesterfield						
Colonial						
Crossroads						
Cumberland Mountain	37,223					
Danville-Pittsylvania	8,099					
Dickenson						
District 19	71,555					
Eastern Shore						
Fairfax-Falls Church						
Goochland-Powhatan						
Hampton-Newport News	117,370					
Hanover						
Harrisonburg-Rockingham						
Henrico Area						
Highlands						
Loudoun						
Middle Peninsula-NN						
Mount Rogers						
New River Valley						
Norfolk						
Northwestern						
Piedmont						
Planning District One						
Portsmouth Dept BHS						
Prince William	8,000					
Rappahannock Area		49,104				
Rappahannock-Rapidan						
Region Ten						
Richmond BHA						
Rockbridge Area						
Southside						
Valley			917,100			
Va. Beach Dept MHMRSAS						
Western Tidewater						

## **FY 2004 CSB AUDIT REPORT ANALYSIS**

### **CFDA 10.558 CHILD AND ADULT CARE FOOD PROGRAM**

#### **CFDA 10.558**

CFDA 10.558 is a federal grant that supports CSB food service programs by providing reimbursement for a portion of the food service costs incurred in CSB Clubhouses. The following information is reported for those CSBs that reported this grant in their FY 2004 audit reports. The amount of USDA funding for federal obtained from the UDSA for fiscal year ending September 30, 2004 is also presented.

<b>CSB</b>	<b>Audit Report Amount FY 04</b>	<b>USDA Amount Fed. FY 04</b>
Blue Ridge Behavioral Healthcare	NR	7,113
Cumberland Mountain	37,223	32,633
Danville-Pittsylvania	8,099	11,154
District 19	71,555	66,531
Hampton-Newport News	117,370	89,902
Harrisonburg-Rockingham	NR	20,022
Mount Rogers	NR	28,399
New River Valley	NR	10,672
Northwestern	NR	20,287
Portsmouth Dept. of BHS	NR	23,357
Prince William County	8,000	11,084
Rappahannock Area	NR	42,816
Rappahannock-Rapidan	NR	16,548
Richmond Behavioral Health Auth.	NR	14,645
Rockbridge Area	NR	8,587
Valley	NR	2,046
Western Tidewater	NR	36,610
<b>Totals</b>	<b>242,247</b>	<b>442,406</b>

#### **Observations**

As may be observed from the table above, many CSBs appear to be receiving CFDA 10.558 funds but are **not** reporting this information on the Schedule of Federal Awards contained in annual audit reports.

#### **Recommendation**

DMHMRSAS is encouraging CSBs to include this grant in their FY 2005 Schedule of Federal Awards if applicable. Furthermore, from DMHMRSAS's analysis, approximately 19 CSBs have not enrolled in this grant. CSBs should consider enrollment in this program to enhance revenues and quite possibly to increase Clubhouse attendance.

**DMHMRSAS**  
**UNIFORM COST REPORT INFORMATION**  
**FOR THE FISCAL YEAR ENDING JUNE 30, 2004**

**Uniform  
Cost Report**

The information on pages 47-58 is summarized from the **4<sup>th</sup> Quarter Reports** that were submitted by the community services boards for fiscal year ending June 30, 2004. These reports also contain unit cost information, which is separately shown in the tables below for Mental Health, Mental Retardation, and Substance Abuse Services based on core service category. Table information is shown/summarized for boards based on budget size. (See page 7 for classifications of boards by budget size).

**Large Budget Urban CSBs**

Alexandria  
 Blue Ridge  
 Chesterfield  
 Fairfax-Falls Church  
 Hampton-Newport News  
 Henrico Area  
 Richmond BHA  
 Virginia Beach

**Large Budget Rural CSBs**

Central Virginia  
 Region Ten

**Medium Budget Urban CSBs**

Arlington  
 Chesapeake  
 Colonial  
 Loudoun County  
 Norfolk  
 Prince William County  
 Rappahannock Area

**Medium Budget Rural CSBs**

Crossroads  
 Cumberland Mountain  
 Danville-Pittsylvania  
 District 19  
 Middle Peninsula-Northern Neck  
 Mount Rogers  
 New River Valley  
 Northwestern  
 Piedmont  
 Rappahannock-Rapidan  
 Valley  
 Western Tidewater

**Small Budget Urban CSBs**

Hanover County  
 Portsmouth DBHS

**Small Budget Rural CSBs**

Alleghany Highlands  
 Dickenson County  
 Eastern Shore  
 Goochland-Powhatan  
 Harrisonburg-Rockingham  
 Highlands  
 Planning District One  
 Rockbridge Area  
 Southside

## **METHODOLOGY AND NOTES**

### **Methods**

See below for description.

1. **Table A** shows Mental Health combined unit cost information for all boards.
2. **Table B** shows Mental Retardation combined unit cost information for all boards.
3. **Table C** shows Substance Abuse combined unit cost information for all boards.
4. The remaining tables show unit cost information based on budget size as noted below:

CSB BUDGET SIZE	MENTAL HEALTH	MENTAL RETARDATION	SUBSTANCE ABUSE
Large Budget Urban CSBs	Table 1	Table 7	Table 13
Large Budget Rural CSBs	Table 2	Table 8	Table 14
Medium Budget Urban CSBs	Table 3	Table 9	Table 15
Medium Budget Rural CSBs	Table 4	Table 10	Table 16
Small Budget Urban CSBs	Table 5	Table 11	Table 17
Small Budget Rural CSBs	Table 6	Table 12	Table 18

**NOTE:** Unit cost information is not shown based on individual board unit costs. Unit costs are shown based on a Range of: **Low**, **Average**, and **High**.



**TABLE A:**  
**MH UNIT COSTS ALL CSBs**

Core Service #	TABLE A: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$20.11\$	85.76	\$350.77
250	Acute Psychiatric or SA Inpatient Services	\$41.99	\$551.81	\$1,095.20
310	Outpatient Services	\$39.72	\$91.52	\$159.78
315	Intensive In-home Services	\$24.56	\$75.28	\$286.66
320	Case Management Services	\$29.94	\$64.03	\$164.08
350	Intensive Community Treatment	\$49.81	\$63.50	\$71.10
390	Consumer Monitoring Service	\$27.08	\$27.08	\$27.08
410	Day Treatment Hospitalization	\$7.95	\$81.31	\$453.28
415	Therapeutic Day Treatment for C&A	\$10.04	\$26.52	\$54.21
425	Rehabilitation	\$6.86	\$14.13	\$54.01
430	Sheltered Employment	\$47.44	\$89.76	\$145.35
460	Transitional or Supported Employment	\$13.34	\$84.28	\$181.10
465	Supported Employment – Group Model	\$35.08	\$89.39	\$156.19
475	Alternative Day Support Arrangements	\$4.37	\$102.19	\$463.36
501	Highly Intensive Residential Services	\$25.07	\$282.01	\$524.82
521	Intensive Residential Services	\$62.73	\$252.82	\$1,026.76
551	Supervised Residential Services	\$4.76	\$110.51	\$425.94
581	Supportive Residential Services	\$19.68	\$101.66	\$1,629.90
610	Prevention Services	\$24.42	\$103.78	\$585.33
620	Early Intervention Services	\$24.75	\$57.85	\$91.58

**TABLE B:**  
**MR UNIT COSTS ALL CSBs**

Core Service #	TABLE B: Mental Retardation Core Service Description	Range		
		Low	Average	High
310	Outpatient Services	\$39.48	\$79.59	\$112.79
320	Case Management Services	\$34.21	\$62.93	\$319.46
390	Consumer Monitoring Service	\$38.95	\$61.17	\$118.56
425	Rehabilitation	\$5.78	\$40.41	\$739.45
430	Sheltered Employment	\$14.13	\$78.21	4340.41
460	Transitional or Supported Employment	\$20.12	\$75.91	\$414.10
465	Supported Employment – Group Model	\$21.85	\$88.11	\$185.18
475	Alternative Day Support Arrangements	\$1.01	\$35.87	\$75.89
501	Highly Intensive Residential Services	\$235.57	\$293.92	\$357.25
521	Intensive Residential Services	\$14.56	\$165.60	\$457.54
551	Supervised Residential Services	\$39.28	\$157.21	4404.90
581	Supportive Residential Services	\$12.73	\$34.84	492.34
610	Prevention Services	\$410.12	\$32.09	\$52.32
620	Early Intervention Services	\$37.63	\$121.60	\$1,378.75

**TABLE C:**  
**SA UNIT COSTS ALL CSBs**

Core Service #	TABLE C: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$40.58	\$289.50	\$2,040.61
250	Acute Psychiatric or SA Inpatient Services	\$27.05	\$633.48	\$2,955.97
260	Community Based SA Med. Detox Inpatient	\$8.25	\$764.77	\$6,060.17
310	Outpatient Services	\$46.66	\$99.38	\$355.92
318	Motivational Treatment Services	\$47.35	\$47.35	\$47.35
320	Case Management Services	\$16.02	\$127.04	\$766.98
330	Methadone Detox Services	\$12.05	\$51.43	\$98.45
340	Opioid Replacement Therapy Services	\$2.51	\$79.91	\$146.16
410	Day Treatment Hospitalization	\$4.07	\$31.04	\$79.85
460	Transitional or Supported Employment	\$179.53	\$179.53	\$179.53
475	Alternative Day Support Arrangements	\$179.53	\$39.97	\$179.53
501	Highly Intensive Residential Services	\$8.97	\$327.56	\$2,853.62
521	Intensive Residential Services	\$28.22	\$105.71	\$279.79
531	Jail-based Habilitation Services	\$5.19	\$17.44	\$30.23
551	Supervised Residential Services	\$17.59	\$57.44	\$120.27
581	Supportive Residential Services	\$20.88	\$46.01	\$83.20
610	Prevention Services	\$22.09	\$177.95	\$4,322.58
620	Early Intervention Services	\$9.90	\$57.45	\$119.67

**TABLE 1:**  
**MH UNIT COSTS (LARGE BUDGET URBAN CSBs)**

Core Service #	TABLE 1: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$45.50	\$98.98	\$228.33
250	Acute Psychiatric or SA Inpatient Services	\$483.77	\$682.85	\$1,095.20
310	Outpatient Services	\$80.88	\$110.85	\$138.07
315	Intensive In-Home Services	\$66.77	\$115.15	\$286.66
320	Case Management Services	\$29.94	\$71.00	\$112.10
350	Intensive Community Treatment	\$49.81	\$60.46	\$71.10
410	Day Treatment/Partial Hospitalization	\$7.95	\$22.84	\$32.42
415	Therapeutic Day Treatment for C&A	\$17.45	\$32.30	\$54.21
425	Rehabilitation	\$7.27	\$12.50	\$26.43
430	Sheltered Employment	\$72.30	\$83.12	\$93.94
460	Transitional or Supported Employment	\$35.83	\$111.49	\$181.10
465	Supported Employment – Group Model	\$87.51	\$121.85	\$156.19
475	Alternative Day Support Arrangements	\$23.79	\$29.08	\$34.37
501	Highly Intensive Residential Services	\$430.20	\$477.56	\$524.92
521	Intensive Residential Services	\$183.20	\$240.97	\$298.74
551	Supervised Residential Services	\$43.61	\$123.85	\$319.42
581	Supportive Residential Services	\$20.39	\$90.79	\$285.46
610	Prevention Services	\$24.42	\$164.34	\$585.33
620	Early Intervention Services	\$87.60	\$89.59	\$91.58

**TABLE 2:**  
**MH UNIT COSTS (LARGE BUDGET RURAL CSBs)**

Core Service #	TABLE 2: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$69.09	\$72.10	\$75.10
310	Outpatient Services	\$46.19	\$70.88	\$95.56
315	Intensive In-Home Services	\$26.20	\$34.83	\$43.46
320	Case Management Services	\$37.45	\$37.91	\$38.36
415	Therapeutic Day Treatment for C&A	\$24.91	\$24.91	\$24.91
425	Rehabilitation	\$7.79	\$30.90	\$54.01
460	Transitional or Supported Employment	\$132.86	\$66.43	\$132.86
551	Supervised Residential Services	\$141.46	\$145.92	\$150.37
581	Supportive Residential Services	\$48.02	\$48.02	\$48.03

**TABLE 3:**  
**MH UNIT COSTS (MEDIUM BUDGET URBAN CSBS)**

Core Service #	TABLE 3: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$36.54	\$77.76	\$131.98
250	Acute Psychiatric or SA Inpatient Services	\$41.99	\$308.16	\$574.33
310	Outpatient Services	\$45.38	\$95.13	\$159.78
315	Intensive In-Home Services	\$36.12	\$44.41	\$54.08
320	Case Management Services	\$47.29	\$85.44	\$164.08
350	Intensive Community Treatment	\$70.11	\$70.11	\$70.11
410	Day Treatment/Partial Hospitalization	\$11.96	\$232.62	\$453.28
415	Therapeutic Day Treatment for C&A	\$28.06	\$28.06	\$28.06
425	Rehabilitation	\$9.43	\$13.87	\$20.02
430	Sheltered Employment	\$47.44	\$47.44	\$47.44
460	Transitional or Supported Employment	\$13.34	\$55.54	\$104.58
465	Supported Employment – Group Model	\$78.69	\$78.69	\$78.69
475	Alternative Day Support Arrangements	\$28.96	\$246.16	\$463.36
501	Highly Intensive Residential Services	\$25.07	\$155.61	\$286.15
521	Intensive Residential Services	\$108.54	\$191.51	\$295.98
551	Supervised Residential Services	\$30.28	\$159.10	\$425.94
581	Supportive Residential Services	\$19.68	\$58.18	\$119.83
610	Prevention Services	\$29.92	\$54.65	\$87.18

**TABLE 4:**  
**MH UNIT COSTS (MEDIUM BUDGET RURAL CSBs)**

Core Service #	TABLE 4: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$29.98	\$69.09	\$136.34
250	Acute Psychiatric or SA Inpatient Services	\$497.09	\$498.16	\$499.23
310	Outpatient Services	\$39.72	\$77.03	\$121.67
315	Intensive In-Home Services	\$24.56	\$56.72	\$119.01
320	Case Management Services	\$37.95	\$55.65	\$69.53
350	Intensive Community Treatment	\$62.98	\$62.98	\$62.98
390	Consumer Monitoring Service	\$27.08	\$27.08	\$27.08
410	Day Treatment/Partial Hospitalization	\$12.57	\$12.57	\$12.57
415	Therapeutic Day Treatment for C&A	\$10.04	\$24.12	\$47.35
425	Rehabilitation	\$7.51	\$12.98	\$26.94
460	Transitional or Supported Employment	\$107.61	\$107.61	\$107.61
465	Supported Employment – Group Model	\$35.08	\$35.08	\$35.08
475	Alternative Day Support Arrangements	\$4.37	\$4.37	\$4.37
501	Highly Intensive Residential Services	\$223.94	\$223.94	\$223.94
521	Intensive Residential Services	\$105.67	\$117.11	\$129.98
551	Supervised Residential Services	\$4.76	\$63.18	\$150.00
581	Supportive Residential Services	\$24.79	\$51.44	\$82.77
620	Early Intervention Services	\$27.48	\$27.48	\$27.48

**TABLE 5:**  
**MH UNIT COSTS (SMALL BUDGET URBAN CSBs)**

Core Service #	TABLE 5: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$85.97	\$103.32	\$120.66
250	Acute Psychiatric or SA Inpatient Services	\$381.97	\$555.92	\$729.86
310	Outpatient Services	\$105.88	\$119.18	\$132.47
315	Intensive In-Home Services	\$131.73	\$168.43	\$205.13
320	Case Management Services	\$67.09	\$67.61	\$68.12
425	Rehabilitation	\$9.82	\$15.49	\$21.16
551	Supervised Residential Services	\$14.87	\$14.87	\$14.87
581	Supportive Residential Services	\$56.62	\$60.13	\$63.63
610	Prevention Services	\$68.54	\$68.54	\$68.54

**TABLE 6:**  
**MH UNIT COSTS (SMALL BUDGET RURAL CSBs)**

Core Service #	TABLE 6: Mental Health Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$20.11	\$101.58	\$350.77
250	Acute Psychiatric or SA Inpatient Services	\$484.74	\$517.37	\$550.00
310	Outpatient Services	\$70.37	\$89.28	\$116.18
315	Intensive In-Home Services	\$42.39	\$75.99	\$147.78
320	Case Management Services	\$37.32	\$57.38	\$83.69
415	Therapeutic Day Treatment for C&A	\$17.17	\$20.98	\$24.79
425	Rehabilitation	\$6.86	\$13.26	\$26.51
430	Sheltered Employment	\$145.35	\$145.35	\$145.35
460	Transitional or Supported Employment	\$15.88	\$24.19	\$32.49
465	Supported Employment – Group Model	\$89.46	\$89.46	\$89.46
475	Alternative Day Support Arrangements	\$58.27	\$58.27	\$58.27
501	Highly Intensive Residential Services	\$151.42	\$255.27	\$374.39
521	Intensive Residential Services	\$62.73	\$542.00	\$1,026.76
551	Supervised Residential Services	\$38.67	\$62.18	\$85.69
581	Supportive Residential Services	\$27.33	\$222.44	\$1,629.90
610	Prevention Services	\$45.46	\$95.60	\$92.59
620	Early Intervention Services	\$24.75	\$24.75	\$24.75

**TABLE 7:**  
**MR UNIT COSTS (LARGE BUDGET URBAN CSBs)**

Core Service #	TABLE 7: Mental Retardation Core Service Description	Range		
		Low	Average	High
310	Outpatient Services	\$39.48	\$125.97	\$86.49
320	Case Management Services	\$40.44	\$91.85	\$319.46
390	Consumer Monitoring Services	\$50.62	\$52.99	\$55.35
425	Rehabilitation	\$11.30	\$20.41	\$43.64
430	Sheltered Employment	\$19.05	\$73.74	\$169.70
460	Transitional or Supported Employment	\$45.63	\$105.13	\$414.10
465	Supported Employment – Group Model	\$87.03	\$126.84	\$185.18
475	Alternative Day Support Arrangements	\$6.89	\$48.64	\$75.89
501	Highly Intensive Residential Services	\$341.10	\$341.10	\$341.10
521	Intensive Residential Services	\$139.52	\$235.04	\$457.54
551	Supervised Residential Services	\$47.54	\$165.64	\$278.57
581	Supportive Residential Services	\$13.58	\$40.89	\$59.29
610	Prevention Services	\$52.32	\$52.32	\$52.32
620	Early Intervention Services	\$37.63	\$292.35	\$1,378.75

**TABLE 8:**  
**MR UNIT COSTS (LARGE BUDGET RURAL CSBs)**

Core Service #	TABLE 8: Mental Retardation Core Service Description	Range		
		Low	Average	High
320	Case Management Services	\$38.88	\$47.22	\$55.55
425	Rehabilitation	\$14.06	\$31.20	\$48.33
430	Sheltered Employment	\$27.88	\$27.88	\$27.88
465	Supported Employment – Group Model	\$43.81	\$43.81	\$43.81
501	Highly Intensive Residential Services	\$262.68	\$262.68	\$262.68
521	Intensive Residential Services	\$126.96	\$126.96	\$126.96
551	Supervised Residential Services	\$162.50	\$162.50	\$162.50
581	Supportive Residential Services	\$26.21	\$26.21	\$26.21
620	Early Intervention Services	\$52.88	\$119.83	\$66.95

**TABLE 9:**  
**MR UNIT COSTS (MEDIUM BUDGET URBAN CSBs)**

Core Service #	TABLE 9: Mental Retardation Core Service Description	Range		
		Low	Average	High
320	Case Management Services	\$39.79	\$69.01	\$90.50
390	Consumer Monitoring Services	\$42.35	\$80.46	\$118.56
425	Rehabilitation	\$11.02	\$23.00	\$30.14
430	Sheltered Employment	\$21.23	\$96.45	\$340.41
460	Transitional or Supported Employment	\$20.12	\$61.64	\$108.69
465	Supported Employment – Group Model	\$21.85	\$55.41	\$98.49
475	Alternative Day Support Arrangements	\$39.09	\$46.47	\$53.84
521	Intensive Residential Services	\$173.39	\$231.37	\$317.59
551	Supervised Residential Services	\$55.58	\$176.48	\$404.90
581	Supportive Residential Services	\$14.57	\$37.37	\$79.52
610	Prevention Services	\$10.12	\$20.32	\$30.52
620	Early Intervention Services	\$49.54	\$114.93	\$311.14

**TABLE 10:**  
**MR UNIT COSTS (MEDIUM BUDGET RURAL CSBs)**

Core Service #	TABLE 10: Mental Retardation Core Service Description	Range		
		Low	Average	High
310	Outpatient Services	\$112.79	\$112.79	\$112.79
320	Case Management Services	\$38.85	\$50.61	\$62.95
425	Rehabilitation	\$5.78	\$16.94	\$29.93
430	Sheltered Employment	\$14.13	\$69.92	\$311.54
460	Transitional or Supported Employment	\$26.04	\$76.87	\$139.01
465	Supported Employment – Group Model	\$26.37	\$30.78	\$35.18
475	Alternative Day Support Arrangements	\$15.19	\$24.68	\$36.32
501	Highly Intensive Residential Services	\$235.57	\$432.92	\$357.25
521	Intensive Residential Services	\$14.66	\$135.65	\$208.76
551	Supervised Residential Services	\$58.94	\$171.05	\$352.33
581	Supportive Residential Services	\$12.77	\$33.93	\$92.34
610	Prevention Services	\$35.39	\$35.39	\$35.39
620	Early Intervention Services	\$37.63	\$70.88	\$168.86

**TABLE 11:**  
**MR UNIT COSTS (SMALL BUDGET URBAN CSBs)**

Core Service #	TABLE 11: Mental Retardation Core Service Description	Range		
		Low	Average	High
320	Case Management Services	\$72.35	\$83.28	\$94.21
425	Rehabilitation	\$30.68	\$385.07	\$733.45
430	Sheltered Employment	\$192.04	\$192.04	\$192.04
460	Transitional or Supported Employment	\$69.23	\$78.77	\$69.23
521	Intensive Residential Services	\$44.21	\$44.21	\$44.21
551	Supervised Residential Services	\$128.28	\$128.28	\$128.28
581	Supportive Residential Services	\$51.69	\$51.69	\$51.69

**TABLE 12:**  
**MR UNIT COSTS (SMALL BUDGET RURAL CSBs)**

Core Service #	TABLE 12: Mental Retardation Core Service Description	Range		
		Low	Average	High
320	Case Management Services	\$34.21	\$48.55	\$76.56
390	Consumer Monitoring Services	\$38.95	\$38.95	\$38.95
425	Rehabilitation	\$9.25	\$16.79	\$37.70
430	Sheltered Employment	\$38.06	\$62.27	\$115.43
460	Transitional or Supported Employment	\$21.59	\$40.04	\$55.47
465	Supported Employment – Group Model	\$117.42	\$149.51	\$181.59
475	Alternative Day Support Arrangements	\$1.01	\$22.92	\$44.82
521	Intensive Residential Services	\$47.13	\$129.89	\$175.95
551	Supervised Residential Services	\$39.28	\$47.15	\$55.01
581	Supportive Residential Services	\$12.73	\$25.56	\$37.54
620	Early Intervention Services	\$37.78	\$68.96	\$148.36



**TABLE 13:**  
**SA UNIT COSTS (LARGE BUDGET URBAN CSBs)**

Core Service #	TABLE 13: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$94.44	\$94.44	\$94.44
250	Acute Psychiatric or SA Inpatient Services	\$2,955.97	\$2,955.97	\$2,955.97
260	Community Based SA Med Detox Inpatient	\$118.54	\$332.76	\$236.09
310	Outpatient Services	\$47.75	\$105.39	\$118.47
318	Motivational Treatment Services	\$47.35	\$47.35	\$47.35
320	Case Management Services	\$52.49	\$72.41	\$98.75
330	Methadone Detox Services	\$12.05	\$35.75	\$69.53
340	Opioid Replacement Therapy Services	\$2.51	\$62.65	\$146.16
410	Day Treatment/Partial Hospitalization	\$22.65	\$33.03	\$45.34
460	Transitional or Supported Employment	\$179.53	\$179.53	\$179.53
501	Highly Intensive Residential Services	\$222.90	\$282.07	\$409.29
521	Intensive Residential Services	\$28.22	\$95.65	\$117.45
531	Jail-based Habilitation Services	\$5.19	\$14.11	\$21.25
551	Supervised Residential Services	\$32.87	\$55.62	\$78.36
581	Supportive Residential Services	\$23.90	\$51.15	\$83.20
610	Prevention Services	\$33.38	\$83.01	\$134.70
620	Early Intervention Services	\$74.16	\$134.20	\$119.67

**TABLE 14:**  
**SA UNIT COSTS (LARGE BUDGET RURAL CSBs)**

Core Service #	TABLE 14: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$75.41	\$75.41	\$75.41
260	Community Based SA Med Detox Inpatient	\$6,060.17	\$6,060.17	\$6,060.17
310	Outpatient Services	\$46.66	\$50.37	\$54.08
320	Case Management Services	\$72.45	\$326.13	\$579.80
501	Highly Intensive Residential Services	\$2,853.62	\$2,853.62	\$2,853.62
521	Intensive Residential Services	\$41.27	\$73.62	\$105.97
551	Supervised Residential Services	\$120.27	\$120.27	\$120.27
610	Prevention Services	\$55.78	\$62.93	\$70.08

**TABLE 15:**  
**SA UNIT COSTS (MEDIUM BUDGET URBAN CSBs)**

Core Service #	TABLE 15: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$40.58	\$766.49	\$2,040.61
250	Acute Psychiatric or SA Inpatient Services	\$462.74	\$462.74	\$462.74
260	Community Based SA Med Detox Inpatient	\$109.53	\$109.53	\$109.53
310	Outpatient Services	\$55.23	\$86.17	\$186.16
320	Case Management Services	\$43.65	\$90.91	\$172.10
330	Methadone Detox Services	\$98.45	\$98.45	\$98.45
340	Opioid Replacement Therapy Services	\$83.33	\$111.23	\$139.13
410	Day Treatment/Partial Hospitalization	\$4.07	\$18.15	\$27.78
501	Highly Intensive Residential Services	\$11.67	\$167.51	\$301.13
521	Intensive Residential Services	\$33.38	\$103.98	\$198.07
531	Jail-based Habilitation Services	\$16.76	\$23.50	\$30.23
551	Supervised Residential Services	\$32.56	\$49.11	\$65.66
610	Prevention Services	\$22.09	\$94.66	\$231.70

**TABLE 16:**  
**SA UNIT COSTS (MEDIUM BUDGET RURAL CSBs)**

Core Service #	TABLE 16: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$43.08	\$178.23	\$331.60
250	Acute Psychiatric or SA Inpatient Services	\$196.50	\$272.71	\$348.91
260	Community Based SA Med Detox Inpatient	\$8.25	\$256.63	\$530.69
310	Outpatient Services	\$46.78	\$91.70	\$221.94
320	Case Management Services	\$23.41	\$105.86	\$311.08
410	Day Treatment/Partial Hospitalization	\$42.40	\$61.13	\$79.85
501	Highly Intensive Residential Services	\$8.97	\$65.35	\$98.09
521	Intensive Residential Services	\$53.32	\$111.03	\$247.96
531	Jail-based Habilitation Services	\$18.69	\$18.69	\$18.69
551	Supervised Residential Services	\$17.59	\$46.97	\$29.38
581	Supportive Residential Services	\$20.88	\$20.88	\$20.88
610	Prevention Services	\$43.38	\$481.25	\$4,322.58
620	Early Intervention Services	\$27.07	\$32.43	\$37.79

**TABLE 17:**  
**SA UNIT COSTS (SMALL BUDGET URBAN CSBs)**

Core Service #	TABLE 17: Substance Abuse Core Service Description	Range		
		Low	Average	High
250	Acute Psychiatric or SA Inpatient Services	\$69.70	\$69.70	\$69.70
260	Community Based SA Med Detox Inpatient	\$469.46	\$469.46	\$469.46
310	Outpatient Services	\$45.19	\$82.57	\$119.94
320	Case Management Services	\$125.34	\$125.34	\$125.34
340	Opiod Replacement Therapy Services	\$86.29	\$86.29	\$86.29
501	Highly Intensive Residential Services	\$119.19	\$199.19	\$119.19
521	Intensive Residential Services	\$34.12	\$88.64	\$143.16
610	Prevention Services	\$66.02	\$74.44	\$82.86

**TABLE 18:**  
**SA UNIT COSTS (SMALL BUDGET RURAL CSBs)**

Core Service #	TABLE 18: Substance Abuse Core Service Description	Range		
		Low	Average	High
100	Emergency Services	\$54.68	\$307.03	\$1,079.14
250	Acute Psychiatric or SA Inpatient Services	\$27.05	\$344.68	\$663.50
310	Outpatient Services	\$55.22	\$122.38	\$355.92
320	Case Management Services	\$16.02	\$169.37	\$766.98
410	Day Treatment/Patient Hospitalization	\$7.91	\$14.34	\$20.77
475	Alternative Day Support Arrangements	\$39.97	\$39.97	\$39.97
501	Highly Intensive Residential Services	\$105.68	\$266.46	\$829.63
521	Intensive Residential Services	\$28.78	\$123.59	\$279.79
551	Supervised Residential Services	\$82.86	\$82.86	\$82.86
581	Supportive Residential Services	\$55.71	\$55.71	\$55.71
610	Prevention Services	\$28.70	\$55.37	\$82.87
620	Early Intervention Services	\$9.90	\$42.10	\$75.45

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